

# Skills Framework for Accountancy



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Overview of  
Technical Skills and  
Competencies



# About the Skills Framework

The Skills Framework for Accountancy, developed by the Accounting and Corporate Regulatory Authority (ACRA) as part of the SkillsFuture initiative, promotes mastery of accountancy skills and lifelong learning. Developed in consultation with key professional bodies such as the Institute of Singapore Chartered Accountants, Singapore Chartered Tax Professionals, Insolvency Practitioners Association of Singapore, Institute of Internal Auditors Singapore, and the Tax Academy, the framework supports employers in creating career pathways, guides individuals in their skills development, and helps training providers enhance accountancy programmes. It offers comprehensive insights on:

1 Sector and Employment Opportunities



2 Occupations and Job Roles



3 Training Programmes for Skills Upgrading and Mastery



4 Career Pathways



5 Existing and Emerging Skills



**With the Skills Framework, individuals are equipped to make informed decisions about career choices, as well as take responsibility for skills upgrading and career planning.**



## Assess Career Interests

- Discover employment opportunities
- Understand career pathways
- Recognise personal attributes required



## Prepare for Desired Jobs

- Understand skills and competencies required



## Find Avenues to Close Skills Gap

- Identify relevant training programmes to equip oneself with the required skills and competencies
- Participate in on-the-job training opportunities provided by companies



## Renew, Upgrade and Deepen Skills

- Plan for career development/transition
- Recognise skills and competencies required for the intended job role
- Identify training programmes to upgrade and deepen skills



# Purpose. Progression. Possibilities.

This is what  
accountancy delivers.

The pandemic hit. Technology exploded. Climate action became non-negotiable. Financial criminals got smarter.

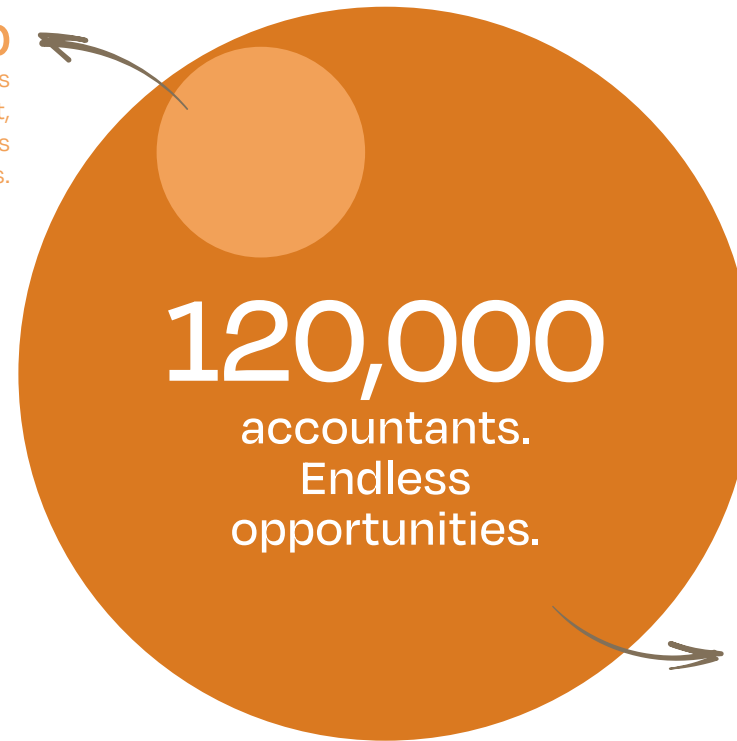
**Accountants stepped up.** They serve as trusted guardians of financial integrity, maintaining Singapore's standing as a trusted business hub. They are society's first line of defence against financial misrepresentation and fraud.

**But here is what is exciting.** Accountants are not just doing traditional financial reporting anymore. They are tackling sustainability reporting, mastering artificial intelligence (AI) assurance, and solving evolving business puzzles.

**It is a profession that delivers impact, growth, and opens endless possibilities—built on enduring fundamentals that remain essential through every economic cycle, and enabled by AI fluency.**



Approx **20,000**  
in accounting firms  
delivering audit,  
tax, and business  
advisory services.

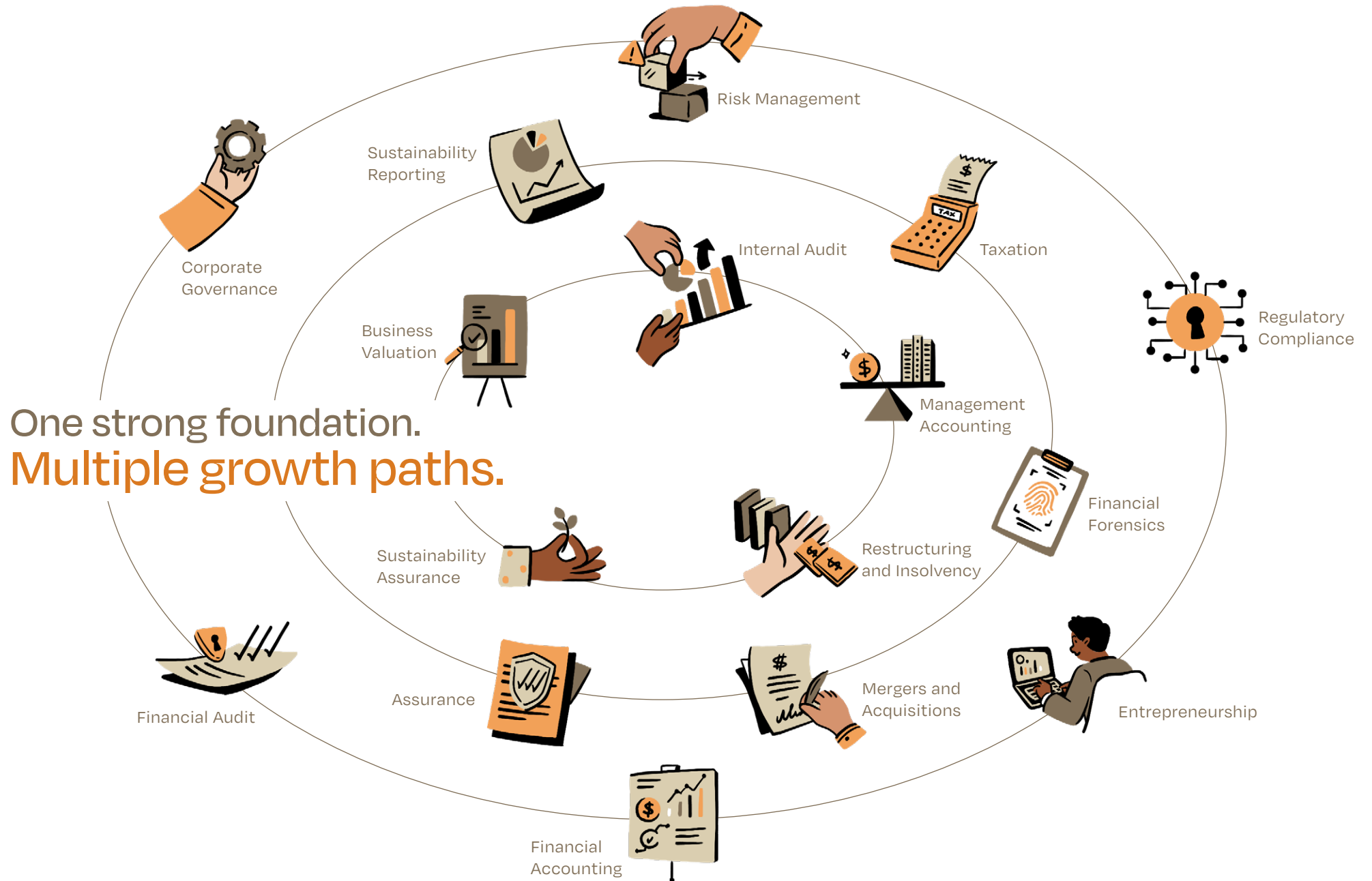


**SGD 3.5 billion**  
generated in revenue

**100,000** across  
every industry driving  
key functions and  
strategic decisions like  
financial planning, internal  
audit, sustainability,  
treasury, and tax.

Source: ACRA's Accounting Entities Survey 2025

Accountancy offers strong career prospects across multiple paths. Core roles in audit, tax, and financial reporting continue to anchor the profession, while fields like sustainability reporting, AI assurance, and financial forensics provide fresh opportunities. You will continuously develop expertise that keeps pace with business needs.



# In-Demand Skills for Career Growth and Mobility

**SPREADSHEETS THAT TELL STORIES. DASHBOARDS THAT SPOTLIGHT RISK. INSIGHTS THAT MOVE DECISIONS.**

These are the fundamentals every accountant starts with.

Now the profession is building on these foundations with data analytics, financial forensics, AI, cybersecurity, and sustainability reporting—capabilities that modern accountants need to deliver sharper, faster insights.

## Why the evolution?

Businesses expect stronger corporate governance and ESG reporting. AI handles routine tasks, enabling accountants to focus on higher-value analysis, assess AI outputs critically, and translate data into decisions that leadership can trust. The technology evolves, but human judgement remains at the centre.

## The result?

Today's accountants do more than safeguard financial stories. They lead across corporate governance, risk management, business strategy, and sustainability reporting, harnessing AI to deliver faster, sharper analysis. The accountancy skillset remains versatile and resilient, grounded in ethics, integrity, and professionalism, and enabled by AI fluency. Ultimately, it is professional judgement that determines how insights are acted upon, enabling accountants to lead with trust across diverse, high-impact areas.

## IN-DEMAND SKILLSETS

### Top Skills

that firms want to build  
within their workforce  
in the next 3 years

✦ Advanced Data Analytics  
and Visualisation



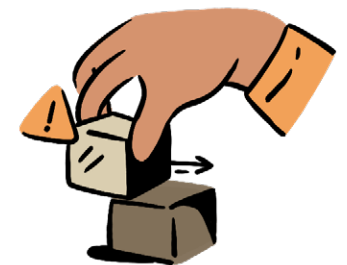
✦ Artificial Intelligence



✦ Sustainability Reporting  
and Assurance

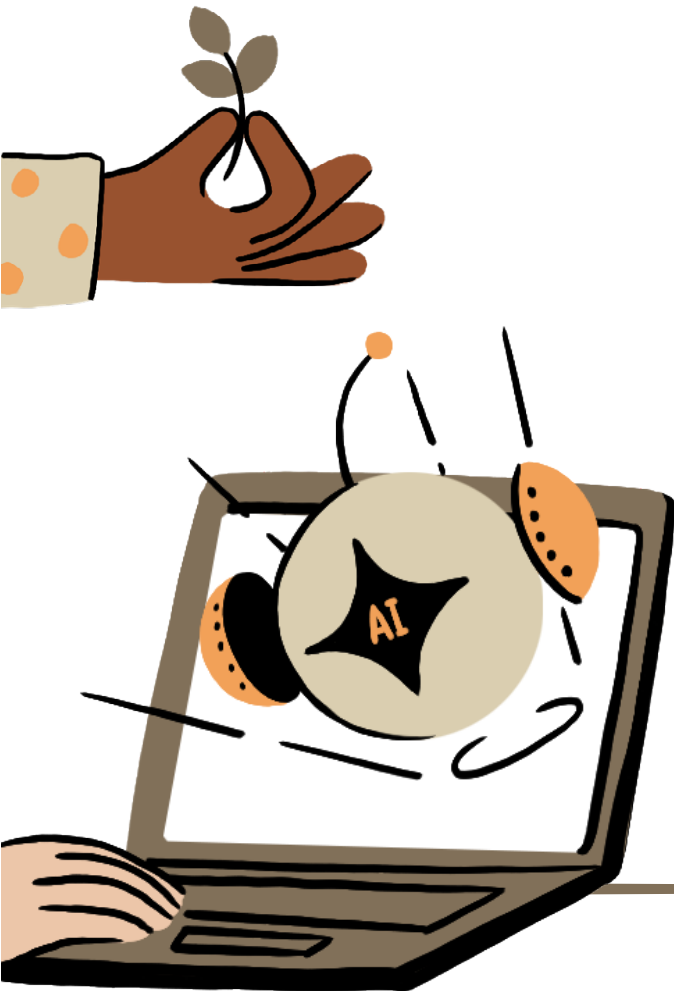


✦ Risk Management  
and Governance



Source: ACRA's Accounting Entities Survey 2025

# Accountant 2.0: AI-Powered and Sustainability Ready



## SUPERCHARGING ACCOUNTING WITH AI

Imagine having a super-smart assistant that handles the repetitive parts of your job, so you can focus on the work that requires human insight and judgement. That is what AI does for accountants.

AI is no longer just a “tech thing”. It is changing how accountants work. Instead of worrying about job loss, think of AI as a power-up: it frees you from tedious tasks and lets you dive into high-level analysis, expert advisory, and strategic decision-making, sooner in your career.

The refreshed Skills Framework reflects this shift. AI skills are now a must-have, regardless of role. Combine tech-savviness with sharp strategic thinking and solid accounting know-how, the opportunities are endless.

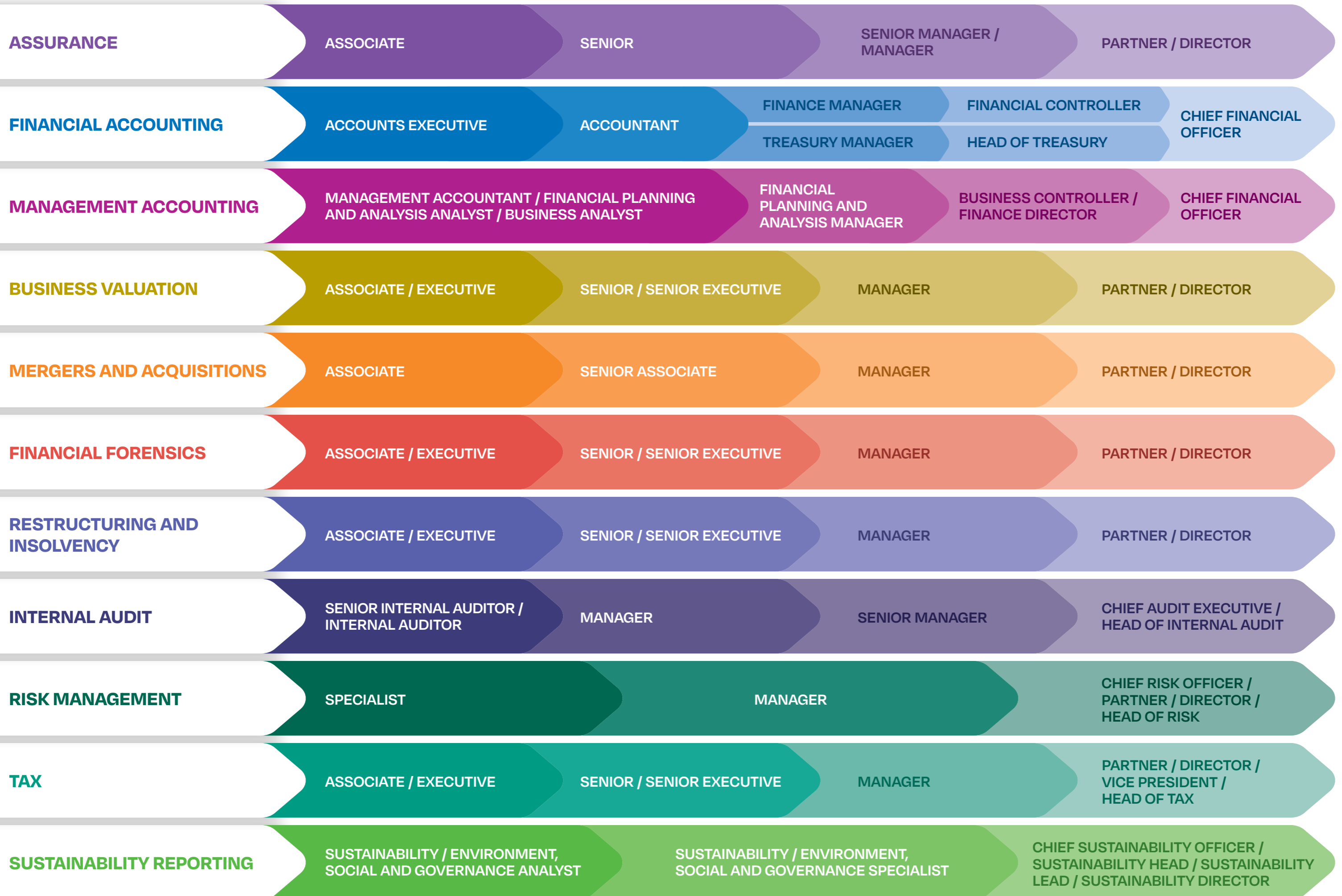
## GETTING ON BOARD WITH SUSTAINABILITY REPORTING

Accountants are also stepping up in the fight against climate change. As Singapore and businesses worldwide transition towards a lower-carbon economy, sustainability reporting is moving from the margins to the mainstream.

This is an exciting opportunity to expand expertise and deepen impact. The refreshed Skills Framework introduces new roles and skills focused on sustainability reporting, reflecting how central accountants are in shaping a greener future.

As businesses demand stronger corporate governance, sharper insights, and greater accountability, the modern accountant is one who blends **technical skill, strategic thinking, advisory expertise, and AI fluency**. The profession is evolving, and the possibilities are expanding.

# CAREER PATHWAYS FOR ACCOUNTANCY



# Find your Fit: Exploring the Different Accountancy Career Tracks

## Assurance

### Financial Quality Checker

Looking to help businesses navigate with confidence and stay on course? As an assurance professional, you will help companies maintain trust by ensuring their financial statements are accurate, transparent, and comply with global standards. You will dive into the latest auditing practices and regulations, staying ahead of financial trends to guarantee everything runs smoothly. It is a vital role that keeps businesses in check, making sure they meet the highest financial standards. If you are passionate about precision and ensuring financial integrity, assurance is the path for you!

Page 12–18

## Financial Accounting

### Backbone of Business Finance

Are you passionate about turning financial data into powerful insights that drive business success? As a Financial Accountant, you will do more than just manage numbers—you will be a key player in shaping the financial future of businesses. Your expertise will ensure financial integrity, optimise decision-making, and empower organisations to achieve sustainable growth. By safeguarding their financial health, you will play an essential role in their long-term success. Ready to make a real impact and be the driving force behind business transformation? This is your opportunity!

Page 19–31

## Management Accounting

### Business Strategist

Ready to be the driving force behind smarter business decisions? As a Management Accountant, you will be at the heart of strategy, leveraging your analytical expertise to transform financial data into actionable insights. You will play a pivotal role in guiding strategic planning, identifying growth opportunities, and ensuring resources are maximised while performance is optimised. Your contributions will not only support key business decisions but also fuel the company's long-term success and growth. If you are passionate about solving complex challenges and driving impactful change, management accounting is your opportunity to lead the way!

Page 32–35

## Business Valuation

### Value Architect

Step into the heart of business strategy! As a business valuation expert, you will assess the worth of companies, their assets, and their potential for growth. Whether you are helping investors make critical decisions or advising companies on their financial future, you will be shaping the path to success. From startups to established giants, every business needs valuation expertise to thrive. Ready to put your number-crunching skills to work and make an impact?

Page 36–42

## Mergers and Acquisitions

### Architect of Big Deals

If you have ever wanted to be involved in the world's most exciting business transactions, mergers and acquisitions (M&A) is for you! As an M&A professional, you will be at the forefront of major corporate deals, from mergers to acquisitions. Your job is to assess, advise, and model financial data to ensure that these transactions are successful and profitable. It is a fast-paced, high-energy career where you get to make strategic decisions that shape industries. Ready to be part of the big leagues?

Page 43–48

## Financial Forensics

### Financial Detective

Want to solve financial mysteries and uncover fraud? In financial forensics, you are the investigator who uncovers hidden truths. Using your accounting skills, you will dig through financial records to detect financial misconduct, support legal action, and ensure compliance. From tracing suspicious transactions to building evidence for courtroom battles, your role is crucial to upholding integrity in the financial world. If you are passionate about justice and have a sharp eye for detail, this is your chance to make a difference!

Page 49–58

## Restructuring and Insolvency

### Business Revival Specialist

Step into the world of high-stakes financial transformations! As a restructuring and insolvency expert, you will help businesses find their way out of tough financial situations, protect capital, and ensure long-term stability. From managing financial turnarounds to advising on company restructuring, you will be at the heart of revitalising organisations and shaping their futures. It is a role where you make a real impact on business success and survival!

Page 59–63

## Internal Audit

### Catalyst of Progress

Want to make a real impact in how organisations grow and succeed? As an internal auditor, you will have a front-row seat to how the business operates end to end—something few careers offer. Working across departments, you gain unique insights into what drives success. From spotting risks to improving processes and controls, your work drives real change and keeps organisations secure and resilient. If you are curious, enjoy asking the right questions, and want to make a meaningful impact, internal audit is the perfect track for you!

Page 64–69

## Risk Management

### Risk Navigator

If you enjoy solving puzzles and preventing potential crises, risk management is your path! In this role, you will identify and assess risks that could impact a business, from financial losses to operational issues. You will use data, regulations, and strategic insights to create solutions that protect the company's assets and operations. It is all about anticipating challenges and turning them into opportunities for growth. Ready to be the hero who helps businesses stay one step ahead of risk?

Page 70–73

## Tax

### Tax Strategist

Ever wondered how business navigate the increasing complex tax and regulatory requirements to move ahead with confidence to pursue growth opportunities? As a tax professional, you will be the expert who helps companies navigate the complex world of tax regulations. You will review filings, manage tax risks, and ensure compliance while finding ways to optimise tax strategies. From dealing with complex tax issues to advising businesses on the best tax strategies, it is a dynamic role that requires sharp problem-solving skills. Ready to become a key player in managing the financial future of businesses?

Page 74–80

## Sustainability Reporting

### Environmental Strategist

In sustainability reporting, you will help businesses track and communicate their ESG efforts. Your role is to ensure companies are not just financially successful but also responsible stewards of the planet and society. You will gather data, measure impact, and craft reports that show how organisations are contributing to a sustainable future. If you are passionate about making a real-world impact, championing green practices, and shaping the future of corporate responsibility, this track is for you!

Page 81–88

## Assurance

# Belinda Teo

Partner, Assurance  
Ernst & Young LLP



### More Than Numbers: Why Audit Matters

*From IPO sprints to factory floors across the region, Belinda has learned that audit isn't just about compliance—it's about trust, judgement, and the people behind the numbers.*

When Belinda started in audit, she expected her early years to be all about standards, checklists, and technical accuracy. What surprised her was the wider purpose. Audit is not just compliance—it helps keep business honest. When financial reporting can be trusted, investors decide with confidence, regulators can do their job, and companies earn the credibility they need to grow.

That impact is clearest on initial public offering (IPO) engagements—intense, fast-moving projects where every number is scrutinised. In high-pressure weeks, the audit team supports a defining step in a company's journey while giving investors and regulators greater confidence in the information they rely on.

### A career that moves (and grows with you)

No two engagements look the same. From site visits to discussions with finance teams, operations leaders, and boards, each assignment brings new risks and realities—and a clearer view of how businesses run beyond the spreadsheets. Along the way, Belinda has strengthened the skills that matter as much as the technical ones: listening closely, explaining clearly, and adapting quickly.

### Where the future is heading

Technology has also reshaped audit. With automation handling more routine, repetitive work, auditors can focus on higher-value areas—using data analytics to spot unusual patterns, applying professional judgement, and investigating issues that don't come with a template. For Belinda, the shift has made the work more human, not less: it creates space for better questions, deeper client conversations, and clearer insights that support stronger decisions.

— “With the right mindset, auditing can be a meaningful and satisfying profession.”



### Work-life balance: making room for career and family

Her story also challenges the assumption that audit success must come at the expense of personal life. As a mother of two young boys, Belinda values the flexibility her role can offer—ways of working that let her keep progressing professionally while staying present at home. For her, support for work-life balance isn't a perk; it's what makes long-term performance and growth sustainable.

### A fulfilling and rewarding career in accountancy

She advises students interested in accountancy to remain curious and adaptable. While technical skills are essential, communication, critical thinking, and resilience support growth and adaptation. “With the right mindset, auditing can be a meaningful and satisfying profession,” she says.

# Audit Associate



## ROLE DESCRIPTION

The Audit Associate protects trust in financial reporting by verifying the accuracy of financial records and testing internal controls with the support of technology and AI-enabled tools.

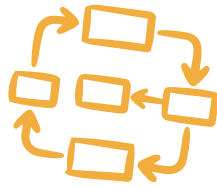
Working with experienced auditors, he/she delivers core procedures and turns evidence into clear conclusions that stand up to scrutiny. When he/she spots gaps, he/she raises them early and contributes practical recommendations that strengthen controls and reduce risk. Each engagement broadens his/her exposure across industries, systems, and stakeholders—accelerating technical skills, commercial insight, and confidence with clients.

He/She thrives in a team environment, communicates clearly, meets deadlines, and upholds the highest ethical standards. His/Her work enables credible financial statements that protect reputations, support growth, and reinforce trust.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Adhere to professional standards</b>	<ul style="list-style-type: none"> <li>Act in accordance with professional standards when providing assurance services</li> <li>Identify ethical conflicts in the work environment</li> </ul>
<b>Perform assurance engagement activities</b>	<ul style="list-style-type: none"> <li>Review information accompanying the assurance report and validate its accuracy using technology and AI-enabled tools</li> <li>Execute assigned engagement-related tasks under supervision</li> <li>Harness technology to gather and analyse data</li> <li>Identify significant accounting and auditing issues</li> <li>Obtain evidence to corroborate information</li> <li>Perform assurance engagement in compliance with professional standards</li> </ul>
<b>Support engagement team</b>	<ul style="list-style-type: none"> <li>Communicate effectively in the work environment</li> <li>Identify areas for personal development to improve work performance</li> </ul>

# Audit Senior



## ROLE DESCRIPTION

The Audit Senior safeguards trust in financial reporting by leading audit engagements from planning through completion. He/She guides the team to execute a risk-focused audit plan, reviews work by less experienced staff, and turns findings into clear conclusions and actionable improvements to strengthen internal controls.

Working directly with clients, he/she anticipates challenges, manages expectations, and delivers timely, high-quality outcomes that protect reputations and support better decisions. In fast-changing, less standardised environments, he/she stays calm, adapts quickly, and keeps the engagement moving forward. He/She models professional scepticism, identifies unethical behaviour, and responds decisively in line with ethical principles.

Trusted and meticulous, his/her work makes confidence in the numbers possible.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Adhere to professional standards</b>	<ul style="list-style-type: none"> <li>Act in accordance with professional standards when providing assurance services</li> <li>Identify ethical conflicts in the work environment</li> </ul>
<b>Manage engagement team</b>	<ul style="list-style-type: none"> <li>Coach junior team members to achieve technical competency and efficient performance</li> <li>Facilitate effective communication within a cross-functional and culturally diverse team</li> <li>Identify areas for personal development to improve work performance</li> </ul>
<b>Perform assurance engagement activities</b>	<ul style="list-style-type: none"> <li>Analyse the impact of changes in the business environment on the client's business, using technology and AI-enabled tools</li> <li>Gather and analyse data to generate insights, with emphasis on efficiency and depth of analysis</li> <li>Identify the client's business dynamics and key audit risks, including through AI-assisted risk identification and data visualisation tools</li> <li>Implement and provide input to the engagement plan</li> <li>Obtain and evaluate evidence to corroborate information, with focus on accuracy, coverage and anomaly detection</li> <li>Perform assurance engagements in compliance with professional standards</li> <li>Propose resolutions to significant accounting and auditing issues, drawing on data-driven analysis</li> <li>Review information accompanying the assurance report in accordance with the applicable framework, using AI-enabled tools to perform consistency checks and validation</li> </ul>

# Audit Senior Manager / Manager

## ROLE DESCRIPTION

The Audit Senior Manager/Manager protects trust in financial reporting by leading a portfolio of engagements that deliver clarity, confidence, and integrity to clients and stakeholders.

He/She owns the engagement end-to-end—from client acceptance and planning through execution and final sign-off—keeping quality, budget, and timelines firmly on track. He/She applies deep technical judgement to ensure that work meets professional standards, while spotting control gaps and translating findings into practical improvements that strengthen resilience.

Beyond each audit, he/she builds long-term client relationships, identifies opportunities to grow the firm, and helps to shape better audit methodology. He/She also develops people through coaching, training, recruitment, and resource planning—creating high-performing teams and lasting impact.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Advocate professional standards</b>	<ul style="list-style-type: none"> <li>• Act in accordance with professional standards when providing assurance services</li> <li>• Analyse and provide resolution to ethical conflicts</li> <li>• Lead the team to adhere to professional standards</li> </ul>
<b>Lead business development</b>	<ul style="list-style-type: none"> <li>• Achieve business targets and manage engagement financials, including budgets, profitability, work-in-progress, timely billing and collection</li> <li>• Identify existing and potential service opportunities</li> </ul>
<b>Lead assurance engagement</b>	<ul style="list-style-type: none"> <li>• Analyse resolutions to significant regulatory, accounting, and auditing issues</li> <li>• Apply professional scepticism and judgement throughout the engagement</li> <li>• Deliver analytics-driven insights through technology and AI-enabled tools to inform engagement</li> <li>• Develop engagement plan</li> <li>• Evaluate clients' business and key audit risks, including through AI-assisted risk identification and data visualisation tools</li> <li>• Evaluate documentation to ensure quality and compliance with professional standards</li> <li>• Evaluate the impact of changing business environment on clients' businesses</li> <li>• Identify impact on the overall engagement plan arising from changes in regulations and standards</li> <li>• Manage engagement resources</li> <li>• Review information accompanying the assurance report in accordance with the applicable framework</li> </ul>

# Audit Senior Manager / Manager *(continued)*



Critical Work Functions	Key Tasks
<b>Manage clients</b>	<ul style="list-style-type: none"><li>• Identify new ideas and business solutions to existing clients</li><li>• Identify new ways to expand and retain client base</li><li>• Manage client expectations and project timelines</li><li>• Support and develop trusted business adviser relationships</li></ul>
<b>Manage engagement team</b>	<ul style="list-style-type: none"><li>• Facilitate discussions of ideas and persuade others</li><li>• Manage cross-functional and culturally diverse teams</li><li>• Manage staff performance and appraisal</li><li>• Promote talent development through mentoring and performance coaching</li><li>• Provide support and guidance to staff</li></ul>

# Audit Partner / Director

## ROLE DESCRIPTION

The Audit Partner/Director shapes trust in the market by steering the organisation's strategic direction and ensuring the accuracy and integrity of financial reporting.

He/She sets the vision, builds governance and audit quality across the firm, and aligns teams to deliver outcomes that support business goals. He/She champions innovation and new solutions that expand services, deepen relationships, and grow the client base.

With sharp professional judgement, he/she strengthens quality and risk management, anticipates regulatory and business risks, and ensures every engagement delivers clear, defensible conclusions. He/She develops high-performing teams, mentors future leaders, and creates opportunities for others to excel.

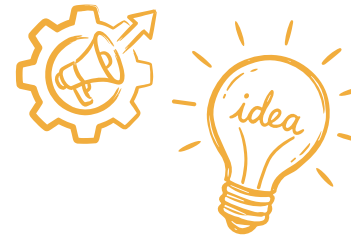
His/Her leadership turns audit work into measurable impact—reputation protected, resilience improved, and trust earned.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Advocate professional standards</b>	<ul style="list-style-type: none"> <li>• Determine responses to ethical conflicts</li> <li>• Develop effective guidelines to build an ethical culture</li> <li>• Evaluate risks of threats to independence</li> <li>• Shape standards development to promote public confidence</li> </ul>
<b>Lead business development</b>	<ul style="list-style-type: none"> <li>• Evaluate new ways to transform and grow the business in a global changing business environment</li> <li>• Oversee business goals in the organisation</li> <li>• Provides strategic vision and leadership to steer the firm to achieve objectives and targets</li> </ul>
<b>Lead assurance engagement</b>	<ul style="list-style-type: none"> <li>• Apply professional scepticism and judgement throughout the engagement</li> <li>• Conclude and express an opinion on the assurance report</li> <li>• Deliver analytics-driven insights through technology and AI-enabled tools to drive engagement strategy and client value</li> <li>• Drive overall engagement plan</li> <li>• Ensure engagement quality and compliance with professional standards</li> <li>• Evaluate clients' business and key audit risks, including through AI-assisted risk identification and data visualisation tools</li> <li>• Evaluate impact on the overall engagement plan arising from changes in regulations and standards</li> <li>• Evaluate significant regulatory, accounting, and auditing issues</li> <li>• Evaluate the impact of changing business environment on clients' businesses</li> <li>• Oversee engagement economics</li> <li>• Translate highly technical and complex information in professional standards into useful business insights for stakeholders</li> </ul>

# Audit Partner / Director *(continued)*



## Critical Work Functions

## Key Tasks

### Lead assurance practice

- Advocate professional development within the firm
- Establish quality and risk management processes and procedures
- Evaluate workplace environment to establish strong organisational relationships and lead organisational diversity
- Negotiate to achieve mutually beneficial outcomes

### Lead client management

- Develop relationships at the C-suite and board levels
- Establish strategic business partner relationships
- Expand and retain client base
- Promote new ideas and business solutions to existing clients

# Financial Accounting

# Emersius Lau

Finance Manager,  
SEA Financial  
Reporting  
*Netflix*



## Accounting in Action: How Finance, Tech and Curiosity Power Real Business Decisions

*From new market launches to AI assist, financial accounting is where rigour meets real-world speed—and where the right call can unlock the next chapter of growth.*

At Netflix, Emersius believes finance adds the most value when it helps the business move quickly *without* losing rigour. The win, he says, is cutting through reporting and compliance complexity—protecting the organisation while still enabling progress.

One standout moment? Setting up a new legal entity in a country Netflix hadn't operated in. He studied local regulations, mapped them to existing practices, and surfaced gaps early—so the business could decide with confidence. It pushed him beyond his usual scope and sharpened his cross-border accounting skills.

### A profession that's changing fast

What excites Emersius most is the pace of change. As AI and automation take over repetitive tasks, finance teams get to spend more time where it counts: analysis, judgement, and helping the business make better calls.

He's also watching sustainability reporting move from "nice to have" to a bigger part of finance's remit—bringing the same rigour used in financial reporting to track, test, and explain sustainability numbers clearly. In his view, the profession is evolving beyond traditional reporting into transformation, data, business partnering, and ESG. For accountants, that means the role is getting broader—and far more future-focused.

✦ **"Curiosity is what unlocks the insights that turn accountants into strategic partners."**



### From fundamentals to future-ready

Strong fundamentals still matter—but they're only the entry ticket. Today's accountants need enough AI fluency to automate routine work, a growth mindset to keep improving, and sharp communication skills to influence decisions across the business.

### A business passport

To Emersius, accountancy is business literacy: understanding how organisations create value, manage risks, and make decisions. That's why it can open doors to diverse pathways.

His message to students is simple: master the fundamentals, get comfortable with digital tools, sharpen your communication skills—and above all, stay curious. "Curiosity is what unlocks the insights that turn accountants into strategic partners," he says.

# Accounts Executive



## ROLE DESCRIPTION

The Accounts Executive keeps the business moving by ensuring every transaction is accurate, timely, and compliant—so that leaders can trust the numbers and act with confidence.

Supporting the finance function, he/she assists across accounts receivable and payable, billing, payroll support, tax filings, and data compilation, and may work with accruals, fixed assets accounting, and finalisation of accounts for month-/year-end closing for audit. He/She helps to prepare trial balances and basic financial statements, turning details into clear reporting.

Beyond day-to-day work, he/she contributes to ad hoc finance projects and systems testing, improving processes and strengthening controls. His/Her work directly protects cashflow, supports audits, and enables better decisions across the organisation.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Perform financial accounting and corporate reporting activities

### Key Tasks

- Ensure customer and/or supplier account balances are calculated and reconciled with totals using accounting systems and automation tools, including AI-enabled tools
- Compile the relevant business documentation used in banking processes
- Maintain accurate financial records and statements
- Operate accounting information systems efficiently and effectively
- Perform month-end closing activities
- Process payroll transactions into the organisation's accounting system
- Record and process all business transactions in the accounting system using double-entry accounting
- Record transactions and events relating to inventory, accruals, prepayments, capital structure, and finance costs
- Record transactions and events relating to sales, purchases, receivables, payables, and cash

#### Process business transactions and reports using information technology tools

- Assign account codes to all transactions in the accounting system
- Assist to prepare consolidated financial statements, business activity reports, and forecasts for management and external stakeholders
- Enter accurate data into the accounting system
- Retrieve system reports from the accounting system for management's use
- Use relevant infocomm technology systems and tools effectively for data analysis

# Accountant



## ROLE DESCRIPTION

The Accountant keeps the organisation financially strong and decision-ready by turning transactions into trusted insight. He/She oversees day-to-day accounting, guides the accounting team, and ensures timely, accurate financial statements and management accounts that meet corporate policies and statutory requirements.

By analysing performance and position, he/she shapes fit-for-purpose accounting policies and delivers special reports that help leaders act with confidence. He/She works closely with internal and external auditors, bankers, and regulators—gaining broad exposure and influence across the business.

Staying ahead of changing tax laws and reporting standards, he/she anticipates impacts and drives compliant, high-quality outcomes. His/Her work directly protects credibility, supports the organisation's finance strategy, and enables sustainable growth.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<p><b>Process business transactions and reports using information technology tools</b></p>	<ul style="list-style-type: none"> <li>• Extract data and provide analysis for management using relevant accounting information systems or software</li> <li>• Prepare consolidated financial statements, business activity reports, and forecasts for management and external stakeholders</li> </ul>
<p><b>Supervise the finance team in financial accounting and corporate reporting</b></p>	<ul style="list-style-type: none"> <li>• Maintain accurate journal entries and allocations, leveraging AI-enabled accounting systems and automation tools to streamline recording and classification</li> <li>• Prepare accurate and timely financial statements and disclosure notes, supported by AI tools and advanced technologies to enhance consolidation, validation, and reporting efficiency</li> <li>• Prepare asset, liability, and capital account entries by analysing account information, using robotic process automation and AI-enabled tools to improve accuracy and detect inconsistencies</li> <li>• Reconcile accounts and analyse the organisation's financial transactions, leveraging AI-driven and automation tools to identify variances and anomalies</li> </ul>
<p><b>Support internal and external audit activities</b></p>	<ul style="list-style-type: none"> <li>• Implement policies and procedures with emphasis on internal controls to prevent possible fraud and errors</li> <li>• Plan and coordinate the annual financial audit process</li> <li>• Resolve issues and deficiencies arising from audit findings</li> <li>• Respond to internal and external auditors on audit data, variances, and audit findings</li> </ul>
<p><b>Support strategic planning initiatives</b></p>	<ul style="list-style-type: none"> <li>• Compute the valuation of business and financial assets using different models</li> <li>• Participate in budgeting and forecasting activities</li> </ul>
<p><b>Support working capital management</b></p>	<ul style="list-style-type: none"> <li>• Calculate the cost of different types of capital financial instruments and the organisation's overall cost of capital, leveraging financial modelling tools and AI-enabled analytics to enhance precision and scenario analysis</li> <li>• Manage payables and receivables to support the assessment of working capital needs and funding strategies</li> <li>• Provide data and insights on assets, capital rationing, and cost of capital to inform strategic decision-making</li> </ul>

# Finance Manager

## ROLE DESCRIPTION

The Finance Manager is the lead finance business partner, powering confident decisions by turning complex numbers into clear direction that protects performance and fuels growth. He/She leads budgeting, forecasting, and corporate reporting, ensuring leaders have timely and decision-ready insights.

By connecting internal results with market and economic signals, he/she advises on working capital, funding needs, and overall financial health—directly helping the organisation hit business and fiscal goals. He/She develops a strong team of finance specialists and raises the standard for accuracy, control, and accountability.

Beyond delivery, he/she drives process improvements that strengthen governance, manage risk, and boost efficiency. His/Her work keeps the business resilient, compliant, and ready to invest with confidence.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

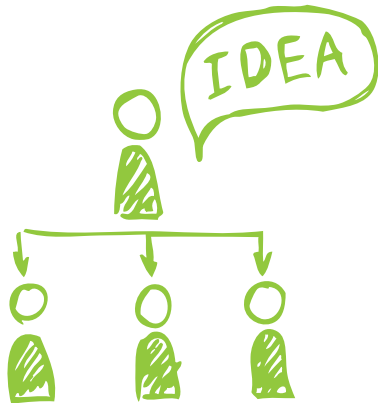
**Drive the use and integration of information technology within the organisation's finance function**

### Key Tasks

- Adopt cloud computing for the business
- Ensure the appropriate setup of accounting rules in the organisation's financial system
- Evaluate the effectiveness of the organisation's financial system and determine areas of improvement
- Identify and adopt business intelligence tools to analyse financial data and information
- Use data mining and new analytical methodologies
- Use management information systems strategically for effective management and control of the business

**Manage strategic planning initiatives**

- Determine and apply marginal and absorption standard costing concepts to calculate costs variances and profit variances
- Identify and calculate both financial and non-financial performance measurements for reporting on the organisation's performance
- Interpret, investigate, and report to management on variances, as well as develop a full understanding of the inter-relationships between variances



# Finance Manager *(continued)*

## Critical Work Functions

### Manage the organisation's financial accounting and corporate reporting functions

## Key Tasks

- Analyse the financial performance and position of the organisation and develop suitable accounting policies to meet reporting requirements
- Apply professional judgement to identify accounting treatments adopted in financial statements and assess their suitability and acceptability
- Appraise the financial performance and position of entities
- Calculate accounting ratios relating to profitability, liquidity, efficiency, and position
- Develop accounting policies that meet reporting requirements and align with business models
- Evaluate the various valuation models used by standard setters
- Manage a documented system of accounting policies and procedures
- Monitor changes and emerging trends in accounting standards and regulations
- Provide financial leadership and strategic thinking to support sustainable value creation
- Supervise and review the preparation of consolidated financial statements, business activity reports, and forecasts for management and external stakeholders

### Manage the organisation's management accounting and budgeting functions

- Adopt and promote corporate social responsibility (CSR) reporting and its assurance using emerging frameworks to move towards an integrated reporting model combining financial and non-financial information
- Evaluate current developments, such as sustainability rating systems, new frameworks, and their potential impact on performance measurement and reporting
- Prepare for the use and implementation of integrated reporting



# Finance Manager *(continued)*



## Critical Work Functions

## Key Tasks

### Support internal and external audit activities

- Implement policies and procedures with an emphasis on internal controls to prevent possible fraud and errors
- Plan and coordinate the annual financial audit process
- Resolve issues and deficiencies arising from audit findings
- Respond to internal and external auditors on audit data, variances, and audit findings

### Support the organisation as a business partner

- Analyse and assess the impact of investment decisions on the financial position of the organisation
- Analyse current market trends and provide strategic input to shape the organisation's key financial decisions
- Analyse, compile, and present management information for managerial decision making
- Review the valuation of business and financial assets using different models

# Treasury Manager

## ROLE DESCRIPTION

The Treasury Manager keeps the organisation ready for every opportunity by protecting liquidity, optimising cash, and strengthening financial resilience.

He/She manages daily cash positions, forecasts cash flows, and oversees the investment portfolio to optimise returns within approved risk limits, guided by a strong understanding of local and global regulatory requirements. By translating market movements into clear recommendations, he/she advises management and stakeholders on funding strategy, investment actions, and timely decisions. He/She identifies financing and investment opportunities, then builds practical plans to close cash flow gaps and safeguard liquidity.

Working across banks and internal partners, he/she delivers accurate, decision-ready reporting and keeps the organisation compliant, agile, and confident in pursuing growth.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

### Key Tasks

#### Engage and manage stakeholders

- Build relationships with internal and external stakeholders to support financing needs and other treasury operations
- Collaborate with internal functions for treasury-related initiatives
- Prepare materials for regulatory-related meetings with internal stakeholders to convey changes in regulations and policies

#### Manage organisation's financial holdings

- Develop internal treasury guidelines to ensure compliance with regulatory requirements and legislations
- Develop plans to address gaps in organisation's cash flow positions and liquidity management
- Escalate unusual activities found in reviews and reports
- Forecast funding and hedging requirements of the organisation
- Prepare reports for management on the organisation's position
- Review organisation's investment portfolio and portfolio databases
- Review the organisation's financial positions to ensure sufficient capital

#### Manage treasury strategy

- Develop organisation's cash management strategy
- Develop plans to mitigate financial risk and exposure in line with treasury policies and best practices
- Ensure compliance with organisation's credit policies to manage the credit risk
- Ensure compliance with organisation's financial policies to assess the organisation's credit risk exposure and maximise the organisation's shareholder value
- Identify needs of other departments in developing treasury strategies
- Identify opportunities for financing and investment
- Manage organisation's funding and inventory positions using monthly and quarterly treasury reports

# Head of Treasury

## ROLE DESCRIPTION

The Head of Treasury safeguards the organisation's financial resilience by protecting liquidity, optimising funding, and strengthening the capital structure.

Results-oriented and commercially sharp, he/she drives strategic cash management and interest-rate optimisation to reduce financing costs, and leads foreign exchange operations to manage market risk. He/She identifies financing and investment opportunities, then executes with discipline and strong awareness of local and global regulatory requirements. He/She champions treasury innovation through financial technology and can deliver high-impact initiatives such as share buyback programmes.

By building trusted relationships with banks and key stakeholders, he/she secures the support needed to keep operations funded, compliant, and ready to seize growth opportunities.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Engage and manage stakeholders</b>	<ul style="list-style-type: none"> <li>• Foster relationships with internal and external stakeholders to support financing needs and other treasury operations</li> <li>• Lead collaborations with internal functions for treasury-related initiatives</li> <li>• Lead regulatory-related meetings with internal stakeholders to convey changes in regulations and policies</li> </ul>
<b>Manage organisation's financial holdings</b>	<ul style="list-style-type: none"> <li>• Develop responses and plans when unusual activities arise</li> <li>• Direct compliance to treasury regulations and guidelines, in consultation with regulatory and risk management team</li> <li>• Endorse forecast of funding and hedging requirements of the organisation</li> <li>• Establish structure to ensure efficient use of organisation's cash</li> <li>• Oversee organisation's financial position to ensure steady growth and sufficient capital</li> <li>• Review treasury reports prepared for external reporting to regulatory bodies and internal use</li> </ul>
<b>Manage treasury strategy</b>	<ul style="list-style-type: none"> <li>• Establish organisation's cash management strategy</li> <li>• Establish organisation's credit policies to manage credit risk</li> <li>• Establish organisation's financial policies to assess credit risk exposure and maximise shareholder value</li> <li>• Lead collaboration efforts with other departments in developing treasury strategies</li> <li>• Lead strategy to mitigate financial exposure and risk</li> <li>• Pursue opportunities for financing and investment</li> <li>• Pursue potential revenue opportunities after analysing company's financial position</li> </ul>

# Financial Controller

## ROLE DESCRIPTION

The Financial Controller is the chief accountant for a group of entities, powering confident decisions through accurate reporting that leaders can trust. He/She leads accounting and finance operations, translates performance into variance insights, and partners with leaders to turn financial data into action.

As a finance business partner, he/she helps create value by shaping decisions, improving performance, and supporting sustainable growth. He/She strengthens controls, improves finance processes, and safeguards assets through governance and compliance. With growing transparency demands, he/she also drives disclosures, including ESG reporting.

Detail-oriented and analytical, he/she works closely with senior stakeholders and across business units to help shape how finance operates.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

**Head financial accounting and corporate reporting function**

**Lead communication between top management and departments in the organisation**

### Key Tasks

- Coach finance teams on the technical and quality aspects of financial reporting
- Ensure organisation comply with regulations involving the filing of their financial and tax statements
- Influence financial reporting quality to reflect non-historical information and the company's potential future performance in financial reports
- Lead the organisation in the requirements and effectiveness of sustainability reporting and integrated reporting
- Support the management as a business partner in guiding the organisation's long-term financial strategy
- Translate financial reports into useful and relevant information for stakeholders without financial expertise

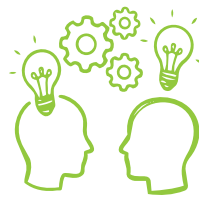
- Establish good working relationships all around with various stakeholders
- Lead the engagement of stakeholders for matters arising from risk, controls, and compliance
- Support the management to communicate organisation's financial and business information to investor community

# Financial Controller *(continued)*



Critical Work Functions	Key Tasks
<b>Manage change in the finance function</b>	<ul style="list-style-type: none"><li>• Break down complex numbers into good intelligence to support business growth and drive value creation</li><li>• Connect underlying complex non-financial drivers of a business to financial information through analytics</li><li>• Deliver analytics-driven insights through technology and AI-enabled tools to create a positive advantage</li><li>• Execute the development of innovative finance and other processes to build value-adding capabilities across the departments</li><li>• Use analytics to support business growth and needs, as well as identify potential risks and problems</li><li>• Use predictive analytics as an enabler to forecast future performance and perform stress testing on business lines</li></ul>
<b>Manage governance infrastructure and risk management</b>	<ul style="list-style-type: none"><li>• Assess remaining uncertainty even after controls are implemented</li><li>• Engage the senior management to resolve ethical dilemma</li><li>• Ensure conformance of laws and regulations on the business strategy and organisation's business</li><li>• Implement effective management and information system to support government infrastructure</li><li>• Manage risks by taking an integrated view of all the various uncertainties that exist across an organisation</li><li>• Nurture an ethical culture across the organisation</li><li>• Provide executive support to the board of directors with financial and non-financial information</li></ul>
<b>Manage process improvements and resource allocation to ensure smooth operations in the organisation</b>	<ul style="list-style-type: none"><li>• Advise on the role of sustainability and its contribution to improved environmental, social, and financial resources</li><li>• Implement efforts in the redesign of core business processes to improve productivity and efficiency</li><li>• Manage the cash flow management across the organisation to aid business growth and operations</li><li>• Support organisation's capital raising initiatives</li></ul>
<b>Manage strategic planning initiatives</b>	<ul style="list-style-type: none"><li>• Drive forecasting and budgeting to align the finance function with the strategic vision of the business</li><li>• Ensure that budgets are sustainable and able to support strategic goals</li><li>• Formulate business direction and resolve complex organisational issues with analytical thinking</li><li>• Manage budgets flexibly within appropriate financial limits in response to changes in business priorities</li><li>• Monitor budget regularly and perform variance analysis to have a comprehensive view of financial performance</li><li>• Support the management to find new ways to sustain performance and grow the business</li></ul>

# Chief Financial Officer



## ROLE DESCRIPTION

The Chief Financial Officer (CFO) is the organisation's financial compass—protecting value today while powering growth tomorrow. He/She strengthens governance, ensures compliance, and delivers clear, trusted insights that build board and investor confidence.

Partnering the CEO and leaders, he/she turns strategy into measurable performance through sharp planning, disciplined capital allocation, and strong cash, treasury, tax, and finance operations. He/She unlocks opportunity by leading capital raising and mergers and acquisitions—shaping deals through negotiation, pricing, due diligence, and valuation.

As a transformation leader, he/she modernises processes, improves costs, procurement, and pricing, and champions innovations that create lasting impact across the organisation. Every decision he/she makes directly improves resilience, agility, and sustainable value.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Drive change in the finance function

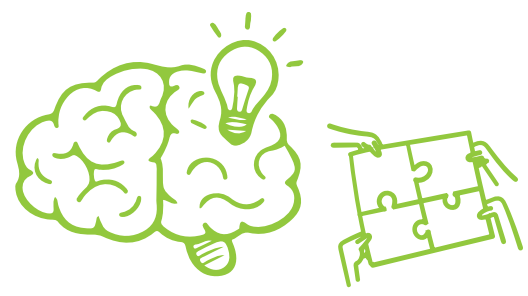
### Key Tasks

- Break down complex numbers into good intelligence to support business growth and drive value creation
- Connect underlying complex non-financial drivers of a business to financial information through analytics
- Deliver analytics-driven insights through technology and AI-enabled tools to create a positive advantage
- Lead the development of innovative finance and other processes to build value-adding capabilities in the organisation
- Use analytics to support business growth and needs, as well as identify potential risks and problems
- Use predictive analytics as an enabler to forecast future performance and perform stress testing on business lines

#### Drive process improvement and resource allocation to enhance effectiveness and efficiency of the organisation

- Advise the board on integrating ESG factors into corporate strategy to improve business performance
- Ensure that costs are managed well to improve the bottom line for the organisation
- Guide finance teams to identify areas for cost and expense reduction
- Lead efforts in the redesign of core business processes to improve productivity and efficiency
- Lead working capital management and expenditure
- Oversee effective cash flow management across the organisation to aid business growth and operation
- Perform checks and balances for the business in the mergers and acquisitions process and monitor the measures of success

# Chief Financial Officer *(continued)*



Critical Work Functions	Key Tasks
<b>Drive strategic planning and talent development for the organisation</b>	<ul style="list-style-type: none"><li>• Drive forecasting and budgeting to align the finance function with the strategic vision of the business</li><li>• Drive pricing and financial strategy to align with business strategy</li><li>• Ensure that budgets are sustainable and able to support strategic goals</li><li>• Find new ways to sustain performance and grow the business</li><li>• Formulate business direction and resolve complex organisational issues with analytical thinking</li><li>• Formulate clear strategic plans and take planned actions to achieve long-term goals</li><li>• Lead organisation to develop strategic priorities, culture, and governance</li></ul>
<b>Drive tax efficiency</b>	<ul style="list-style-type: none"><li>• Drive down effective tax rates</li><li>• Evaluate effect of transfer prices and recommend transfer pricing systems</li><li>• Oversee tax planning, including transfer pricing, for the organisation</li></ul>
<b>Head investor relations efforts for organisation</b>	<ul style="list-style-type: none"><li>• Communicate organisation's financial and business information to investor community</li><li>• Lead the engagement of stakeholders for matters arising from risk controls and compliance</li><li>• Manage working relationship with various stakeholders</li></ul>
<b>Lead financial accounting and corporate reporting function</b>	<ul style="list-style-type: none"><li>• Enhance financial reporting quality to reflect non-historical information and the organisation's potential future performance in financial reports</li><li>• Ensure organisation comply with regulations involving the filing of financial and tax statements</li><li>• Lead finance teams on the technical and quality aspects of financial reporting</li><li>• Lead the organisation in meeting the requirements of sustainability reporting and integrated reporting effectively</li><li>• Translate highly complex information in financial reports into useful information for stakeholders who may not have financial expertise</li></ul>

# Chief Financial Officer *(continued)*

## Critical Work Functions

## Key Tasks

### Lead in governance, compliance, and risk management

- Drive innovative and strategic changes to audit practices
- Ensure that the business and its strategy comply with laws and regulations
- Lead implementation of control policies and compliance with them
- Lead resolutions to ethical dilemmas
- Manage risks by taking an integrated view of all uncertainties that exist across an organisation
- Nurture an ethical culture across the organisation
- Provide executive support to the board of directors with financial and non-financial information
- Manage the risks of the whole mergers and acquisitions (M&A) process

### Support the organisation as strategic business adviser

- Advise the organisation on managing funds through financial market investments, beyond core business investments
- Evaluate M&A opportunities to create shareholder value
- Guide the organisation's long-term financial strategy
- Perform complex scenario analysis to recommend possible actions for various forecasted outcomes
- Provide financial value, business, and intelligence support in structuring commercial deals
- Review proposed recommendations for restructuring and insolvency activities
- Review proposed valuation activities, timeline, and project progress
- Steer the organisation towards its vision and formulate a clearer perspective of the bigger picture



# Management Accounting

# Beh Siew Kim

Chief Financial &  
Sustainability Officer  
(Lodging)  
*CapitaLand Investment (CLI)*

Managing Director  
(Japan and South Korea)  
*The Ascott Limited*



## From audit to the boardroom: a CFO's accountancy launchpad

*From spreadsheets to boardrooms: why finance training still builds the most versatile careers.*

In hospitality and real estate, numbers never sit still—moving with economy, travel demand, interest rates, and investor confidence. For Siew Kim, that volatility is the draw. Trained in assurance at Arthur Andersen and Ernst & Young, she turned audit discipline into a career across CapitaLand's real estate and lodging platforms, widening her remit from finance into strategy, governance, and increasingly, sustainability.

### Two seats at the table

Today, she straddles capital and operations as Chief Financial & Sustainability Officer, Lodging, at CapitaLand Investment (CLI), and Managing Director for Japan and South Korea at The Ascott Limited. At CLI, she leads lodging finance, treasury, and investor relations, while shaping sustainability priorities. At Ascott, she drives business and operational strategy in Japan and Korea, where performance is judged in guest experience and returns. She previously served as CEO of CapitaLand Ascott Trust (CLAS), Asia's largest hospitality trust listed on the Singapore Exchange, and remains close to the platform as a Non-Executive Director.

### Defining moments: calm in the churn

Her toughest stretch came at CLAS. She steered the merger of CapitaLand Ascott Trust and Ascendas Hospitality Trust—forming the largest hospitality real estate investment trust (REIT) in Asia Pacific—then confronted COVID-19's sudden shock. When visibility disappears, she leans on her strong accounting fundamentals: cash-flow discipline, deliberate capital allocation, and clear, credible stakeholder communication. Leadership, she says, is staying calm and rigorous when the next quarter can't be forecast.

### Embracing the AI revolution

Finance is also changing shape. Automation and analytics are stripping out repetitive work, leaving more room for interpretation: what the data signals, where trade-offs lie, and what decision follows. She sees AI as an accelerator for synthesis and pattern-spotting—but not a substitute for judgement, relationships, or ethics. Her advice to young professionals: lean in with curiosity, learn the tools, and let them amplify your thinking.

**"Accountancy is  
not a destination.  
It is a launchpad!"**



### Your career launchpad

For anyone weighing the profession, she calls accountancy less a narrow track than a passport. "Every major decision—invest, acquire, expand or divest—flows through finance. Starting in accountancy gives you a front-row view of how businesses work," she says. With that perspective, the next move can be almost anywhere. "Accountancy is not a destination. It is a launchpad," she says.

# Management Accountant / Financial Planning and Analysis Analyst / Business Analyst

## ROLE DESCRIPTION

The Management Accountant/Financial Planning and Analysis Analyst/Business Analyst turns data into direction—helping leaders make smarter decisions that protect performance and drive growth.

He/She owns a key part of the management accounting system, analysing financial statements and producing forecasts, budgets, and performance insights that reveal trends, risks, and opportunities early. He/She strengthens financial discipline by monitoring compliance, supporting funding and financing needs, and improving how reporting and planning are done.

Working closely with senior management, he/she presents decision-ready recommendations and partners across teams to deliver change through ad hoc projects and systems testing. He/She may also coach junior colleagues, raising capability and consistency. His/Her work directly improves results, resilience, and confidence in every plan.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Maintain the internal control system</b>	<ul style="list-style-type: none"> <li>• Develop internal control system</li> <li>• Identify process of internal control systems to ensure compliance</li> </ul>
<b>Manage efficiency and effectiveness of resource allocation</b>	<ul style="list-style-type: none"> <li>• Analyse trends, possible improvements, areas of risks, financing, and key issues relating to the business, leveraging AI-enabled analytics to generate data-driven insights</li> <li>• Review the completeness of the financial accounts and cost accounting, supported by ERP systems and AI-assisted validation tools to enhance accuracy and consistency</li> <li>• Support proposed improvements by providing analysis of operational efficiency, using AI-enabled modelling and performance analytics tools to identify optimisation opportunities</li> </ul>
<b>Support strategic planning</b>	<ul style="list-style-type: none"> <li>• Assist in the preparation of management reports with written narratives to support analysis and findings, leveraging AI-enabled reporting tools and data visualisation platforms to enhance insight generation</li> <li>• Extract insights from financial statements, using AI-assisted analytics and data visualisation tools to identify trends, patterns, and key drivers</li> <li>• Perform financial modelling processes to analyse proposals on financial and non-financial returns, supported by advanced modelling platforms and AI-enabled scenario analysis tools</li> </ul>

# Financial Planning and Analysis Manager

## ROLE DESCRIPTION

The Financial Planning and Analysis Manager turns financial data into direction—so leaders can make faster, better decisions that improve performance and protect profitability.

He/She leads management accounting, delivering accurate management accounts and ensuring compliance with corporate policies and statutory requirements. He/She drives budgeting, forecasting, and scenario planning, then explains results through sharp variance analysis that pinpoints the real causes behind business outcomes. He/She strengthens cost discipline by developing product costing, instituting cost controls, and ensuring timely labour, material, and overhead reporting and allocation. He/She also leads special cost studies and reviews overhead allocations to keep insights credible and decisions grounded.

His/Her work directly creates clarity, accountability, and measurable value.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Maintain the internal control system</b>	<ul style="list-style-type: none"> <li>Establish and maintain robust internal control systems</li> <li>Improve the internal control system</li> </ul>
<b>Manage efficiency and effectiveness of resource allocation</b>	<ul style="list-style-type: none"> <li>Identify the critical cost area with different business units</li> <li>Propose cost improvement to business units</li> <li>Track and analyse key performance indicators</li> </ul>
<b>Manage strategic planning initiatives</b>	<ul style="list-style-type: none"> <li>Manage digital initiatives that are linked to the financial strategy and business performance</li> <li>Perform analysis of revenue performance and growth, profit and loss reports, operating variances, revenue reports</li> <li>Prepare management report</li> </ul>
<b>Support the organisation as a business partner</b>	<ul style="list-style-type: none"> <li>Liaise with business units to provide insights to performance and efficiency to facilitate achievement of departmental key performance indicators</li> <li>Liaise with internal and external functions to promote understanding of business performance</li> <li>Manage integration of internal and external data to improve forecasting and reporting insights, and ensure processes are in place to seamlessly combine information from multiple data sources to enable quality decision making</li> </ul>

# Business Controller / Finance Director

## ROLE DESCRIPTION

The Business Controller/Finance Director is the business's trusted finance business partner—turning complex accounting into clear decisions that create value and reduce risk. He/She is the go-to advisor on accounting matters, providing technical guidance that keeps the organisation compliant while strengthening controls and safeguarding performance.

Working closely with leaders, he/she drives financial planning and analysis, profitability and operational insights, and operational risk support—so that teams act early on opportunities and threats. He/She builds strong relationships, identifies new business opportunities, and elevates performance through disciplined reporting and follow-through. He/She also shapes the team's future through hiring, coaching, performance management, and development.

His/Her work directly improves outcomes across every business unit.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<p><b>Drive business profitability and performance</b></p>	<ul style="list-style-type: none"> <li>• Consult with business units by providing the financial views for business plans, key performance indicators, and process development</li> <li>• Develop and implement methods, systems, and decision-making models</li> <li>• Evaluate and appraise investments, capital expenditures financing of projects, and provide guidance and recommendations</li> <li>• Perform the capital expenditure (CAPEX) evaluation on projects</li> <li>• Support all business units with insights to make informed decisions towards achieving the company's objectives</li> </ul>
<p><b>Maintain the internal control system</b></p>	<ul style="list-style-type: none"> <li>• Establish and maintain robust internal control systems</li> <li>• Improve the internal control systems</li> </ul>
<p><b>Manage the budgeting and management accounting function</b></p>	<ul style="list-style-type: none"> <li>• Oversee business control, planning, and management reporting</li> <li>• Review offering on products' pricing strategies with financial consequences</li> </ul>
<p><b>Strategise with business units on resource allocation and management</b></p>	<ul style="list-style-type: none"> <li>• Assist in the development and implementation of strategies on sustainability and environmental cost accounting</li> <li>• Manage and monitor financial control systems</li> <li>• Review and analyse cost efficiency and its impact on value creation</li> <li>• Review and analyse working capital to achieve optimisation</li> <li>• Review, analyse, and improve cost to achieve cost efficiency</li> </ul>

## Business Valuation

# Goh Hong Chuan

Partner,  
Financial Advisory  
Forvis Mazars Singapore



### The Role That Makes Deals Make Sense

*In funding rounds, acquisitions and tough negotiations, one question can change everything: what is the business really worth? As tech gets faster, the work gets more human—because the real job is explaining the story behind the numbers.*

Hong Chuan, a partner and business valuer, works in moments when everyone has an opinion but no one has agreement. Founders see upside, investors see risk, buyers push down and sellers push up. His role is to cut through the noise—link performance, market reality, and risk into a valuation that people can challenge, understand and use. In synergy-driven deals, where two companies together could be worth more than either alone, the value story can shape whether a deal happens and how it's priced. Done well, valuation doesn't pick sides; it creates clarity so that the next move is confident.

### Beyond the spreadsheet (and into the room)

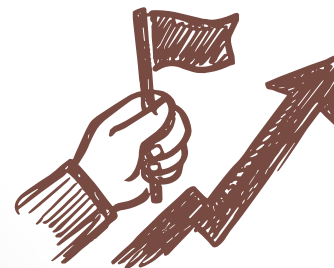
Yes, valuation uses models—but the real value is human. The numbers don't speak for themselves; someone has to sit with founders, management and investors, pull out what matters, and translate it into assumptions everyone can understand (and challenge). With tools and data everywhere, more people can build a model. What's harder—and more valuable—is judgement: knowing which questions

to ask, where the story doesn't match the numbers, and how to explain trade-offs clearly when decisions are on the line. AI can speed up research and cut repetitive work, but it can't build trust in the logic. That's the valuer's job.

— “With curiosity and a willingness to learn, students can take these fundamentals into many paths.”

### Future-proof your career

Hong Chuan sees accountancy as a long-term platform: it teaches structured thinking, risk awareness, and sound judgement—skills that stay valuable as tools change. “With curiosity and a willingness to learn, students can take these fundamentals into many paths,” he says.



# Business Valuation Associate / Executive



## ROLE DESCRIPTION

The Business Valuation Associate/Executive turns complex numbers and narratives into clear, defensible value—supporting high-stakes decisions for clients, investors, and stakeholders.

He/She works hands-on on valuation analyses, upholding rigorous quality standards and professional ethics in every deliverable. Supporting seniors, he/she participates in client-facing discussions and contributes to business development initiatives, learning how value is positioned and defended.

With limited experience, he/she grows fast on a steep learning curve, building core valuation skills and gaining exposure to intangible asset valuation. He/She manages time tightly, communicates clearly, collaborates well in teams, and forms independent professional views. He/She takes ownership—accountable for accuracy, insight, and impact.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Carry out the valuation</b>	<ul style="list-style-type: none"> <li>Adhere to standards of ethics</li> <li>Apply relevant valuation-related standards and guidelines (IVS, IFRS, US GAAP, etc.) consistent with the subject matter and purpose of valuation</li> <li>Perform industry research and company analysis, calculation and computation using Excel, and understand valuation concepts</li> <li>Perform follow-up steps on the fieldwork and adhere to the schedule of engagement</li> </ul>
<b>Maintain quality assurance in processes</b>	<ul style="list-style-type: none"> <li>Maintain quality and continuous improvement in the valuation process</li> </ul>
<b>Participate in stakeholder engagement</b>	<ul style="list-style-type: none"> <li>Prepare content for engagement with stakeholders</li> <li>Understand the task objectives and support colleagues in brainstorming sessions and stakeholder discussions</li> </ul>
<b>Participate in business development</b>	<ul style="list-style-type: none"> <li>Support activities that grow the business</li> <li>Support drafting of engagement and representation letters</li> <li>Support preparation of business proposals</li> </ul>

# Business Valuation Senior / Senior Executive

## ROLE DESCRIPTION

The Business Valuation Senior/Senior Executive turns complex analysis into defensible value—helping clients and stakeholders make high-stakes decisions with confidence.

He/She runs day-to-day valuation workstreams, leading hands-on valuation exercises for assigned engagements or the business unit, and ensuring deliverables land on time and to a high standard. He/She applies strong technical expertise, including valuation of intangible assets, to build clear, well-supported conclusions. He/She partners closely with stakeholders, communicates with clarity, and manages priorities, timelines, and expectations to keep projects moving and outcomes aligned. He/She contributes to business development by supporting proposals and client conversations.

Guided by ethics and quality assurance, he/she protects credibility while creating impact through every valuation.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Maintain quality assurance in processes</b>	<ul style="list-style-type: none"> <li>• Implement and uphold quality assurance protocols throughout the valuation process, ensuring consistency and compliance with internal methodologies and external standards</li> <li>• Identify, diagnose, and recommend corrective actions for quality gaps in work performed by self and junior team members</li> <li>• Coach associates on quality expectations and common pitfalls to strengthen overall team output</li> </ul>
<b>Participate in stakeholder engagement</b>	<ul style="list-style-type: none"> <li>• Engage directly with clients and internal stakeholders to clarify scope, manage expectations, and ensure timely delivery of valuation milestones</li> <li>• Review and refine analysis, presentation materials, and valuation narratives prior to stakeholder discussions</li> <li>• Support managers/partners in conducting discussions, raising relevant insights from fieldwork and analysis</li> </ul>
<b>Participate in business development</b>	<ul style="list-style-type: none"> <li>• Draft engagement and representation letters</li> <li>• Identify potential cross-sell or upsell opportunities during client interactions and flag them to managers/partners</li> <li>• Prepare business proposals</li> </ul>
<b>Supervise the valuation</b>	<ul style="list-style-type: none"> <li>• Supervise and guide associates in executing valuation analyses, including model setup, benchmarking, financial analysis, and documentation</li> <li>• Review workpapers, models, and reports to ensure technical accuracy and coherence in narrative</li> <li>• Ensure appropriate application of valuation standards (IVS, IFRS, US GAAP, etc.) and firm methodologies</li> <li>• Lead sections of fieldwork, including management interviews, industry research, and analytical deep dives</li> <li>• Coordinate project timelines, monitor progress, and escalate risks or delays to managers</li> </ul>

# Business Valuation Manager

## ROLE DESCRIPTION

The Business Valuation Manager leads valuation work that determines what businesses and assets are truly worth—building defensible conclusions for high-stakes decisions.

As second-in-charge, he/she brings strong experience in valuation, client and stakeholder engagement, and business management to drive delivery, keep projects on track, and safeguard quality through review and control. He/She provides technical leadership across valuation areas, including intangible assets, ensuring conclusions are clear and credible. He/She also supports business development and strengthens client relationships.

With strong project management and commercial judgement, he/she mobilises and develops talent to build a high-performing team. His/Her work protects credibility and creates impact.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Advocate for quality assurance in processes

### Key Tasks

- Establish and enforce quality control protocols across all valuation engagements to ensure consistency, accuracy, and compliance with professional standards
- Review and assess quality issues identified by seniors, approving or refining proposed corrective actions and embedding lessons learned into team processes
- Drive continuous improvement, including refining templates, checklists, and analytical approaches to strengthen technical rigour across the team

#### Manage stakeholder engagement

- Oversee the preparation and finalisation of stakeholder deliverables, ensuring clarity, technical defensibility, and alignment with client expectations
- Conduct higher-level discussions with clients, addressing complex valuation questions, scope changes, and emerging risks
- Identify, evaluate, and escalate engagement risks, including data limitations, timeline pressures, and scope ambiguity
- Manage stakeholder expectations and project timelines
- Guide seniors on how to manage client interactions, providing coaching and feedback to help them build client-facing capability

# Business Valuation Manager *(continued)*



## Critical Work Functions

## Key Tasks

### Manage valuations

- Model ethical behaviour, reinforcing adherence to professional codes and internal independence requirements
- Lead engagement scoping and design, setting analytical direction, methodology choices, and review milestones
- Review complex valuation models and assumptions, challenging seniors' and associates' work with professional scepticism
- Ensure appropriate application of valuation standards (IVS, IFRS, US GAAP, etc.) in all deliverables
- Monitor engagement progress, reallocating resources, adjusting timelines, and resolving technical bottlenecks

### Lead business development

- Review and approve fee structures, staffing plans, and profitability analyses before escalating to partner
- Drive account growth by identifying client needs, recurring valuation requirements, and cross-functional opportunities
- Oversee proposal development, ensuring both commercial competitiveness and technical robustness
- Review engagement and representation letters

# Business Valuation Partner / Director

## ROLE DESCRIPTION

The Business Valuation Partner/Director leads a valuation practice that helps clients make high-stakes decisions with confidence. He/She sets direction, wins and grows business, and builds the right team—while holding signing authority for client deliverables (or leading in-house corporate development).

A recognised valuation expert with considerable valuation experience, he/she is the ultimate guardian of quality and risk, applying deep expertise, including intangible assets, to deliver clear, defensible conclusions. He/She steers client acceptance and engagement decisions, manages senior client and stakeholder relationships, and creates strategic partnerships through active networking with law firms and other professional service providers.

A beacon for ethics, he/she challenges the status quo to protect credibility and elevate standards.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Advocate for quality assurance in processes

### Key Tasks

- Oversee resolution of complex or high-impact quality issues, including client disputes, methodology challenges, and regulatory matters
- Set the firm-wide quality vision, establishing expectations for technical excellence and ethical conduct across the practice
- Champion continuous innovation, such as developing new valuation approaches, tools, and analytics frameworks

#### Lead stakeholder engagement

- Cultivate long-term strategic relationships with CEOs, CFOs, boards, investors, and regulators, positioning the firm as a trusted valuation adviser
- Lead high-stakes negotiations relating to valuation conclusions, audit support, and strategic transactions
- Shape thought leadership and influence industry standards, including participation in expert panels or valuation committees
- Drive client transformation agendas, recommending new business solutions and technological enhancements
- Establish strategic business partner relationships
- Evaluate risks and threats of engagements
- Promote new ideas and business solutions to stakeholders



# Business Valuation Partner / Director *(continued)*



## Critical Work Functions

## Key Tasks

### Lead valuations

- Provide final sign-off and accountability for valuation conclusions and deliverables, ensuring defensibility in audit, regulatory, and litigation contexts
- Set strategic direction on methodologies, challenge emerging assumptions, and guide teams on complex or novel valuation matters
- Uphold the highest ethical standards, reinforcing independence, objectivity, and public-interest obligations
- Oversee high-risk engagements, including those involving contentious valuations, large financial impacts, or unusual asset classes
- Evaluate and assess fieldwork
- Evaluate and determine the relevant valuation-related standards and guidelines to ensure consistency with the subject matter and the purpose of the valuation
- Foster ethics and values within the organisation
- Review progress of engagement and determine follow-up steps

### Lead business development

- Drive the strategic growth agenda, setting revenue targets, market priorities, and investment direction for the valuation practice
- Act as principal client originator, building and expanding key accounts through deep industry relationships
- Approve pricing strategies, including premium pricing for complex or high-risk services
- Oversee practice transformation initiatives, such as digital tooling, analytics integration, and global collaboration
- Endorse engagement and representation letters
- Evaluate new ways to transform and grow business against global changing business environment
- Define the long-term strategic vision for the valuation business, aligning with firm-wide priorities
- Lead succession planning, resource strategy, and capability building, ensuring the practice remains competitive and future-ready
- Represent the firm in external forums, enhancing brand visibility and professional credibility
- Provides strategic vision and leadership for the business
- Steer organisation to achieve objectives and targets

## Mergers and Acquisitions

# Michelle Foo

Corporate Finance  
Manager  
PwC Singapore



### Big Moves, Bold Futures: Turning Deals into Dream-Level Career Moments

*From game-changing mergers to sustainability-powered strategy, here is what it really looks like to make high-stakes decisions—and why this path is way bigger than you think.*

#### At the centre of high-stakes decisions

In mergers and acquisitions (M&A), the choices are massive: buy, sell, merge—or walk away. Michelle sits right at the heart of those moments, helping companies to make decisions that can reshape their future. The best part? Taking a situation that feels messy and complicated and turning it into something clear, focused, and decision-ready. Whether she is stress-testing financial health, mapping risks across different markets, or comparing strategic options, her mission stays the same: give clients the confidence to make the call—and own it. And when her insights help to guide a major outcome, that is the kind of impact that makes the work genuinely exciting.

#### Work smarter: the tech advantage

Technology has fundamentally changed the pace of Michelle's work—and it is a win. Automation takes care of the repetitive, time-consuming tasks, so she can spend more time where it counts: thinking strategically, and asking the right questions. With data analytics, she can pull patterns out of mountains of information—insights that would take ages to uncover manually. The result is simple: faster work, sharper thinking, and deeper value for her clients.

#### Green is the new power move

Sustainability is now central in major deals, reshaping a company's value and growth potential. Investors increasingly factor in environmental and social issues alongside financials, creating opportunities

— “The field is full of opportunities for people who keep learning, embrace new challenges, and adapt as the business world changes.”



for professionals who connect sustainability with financial performance. For M&A professionals like Michelle, success is not just about numbers—understanding cultures, people, and global perspectives is essential as cross-border deals become more common. The more globally minded and sustainability-focused you are, the greater your impact.

#### Your degree, your launchpad

Michelle sees accountancy as a launchpad—not a limitation. It can lead to paths more than “traditional” accounting roles, because it trains you to think clearly, spot what matters, and understand how organisations create value. Her advice to students: lock in the fundamentals, then level up with skills in technology, strategy, and sustainability. “The field is full of opportunities for people who keep learning, embrace new challenges, and adapt as the business world changes,” she says. In a world that moves fast, that mindset is your advantage.

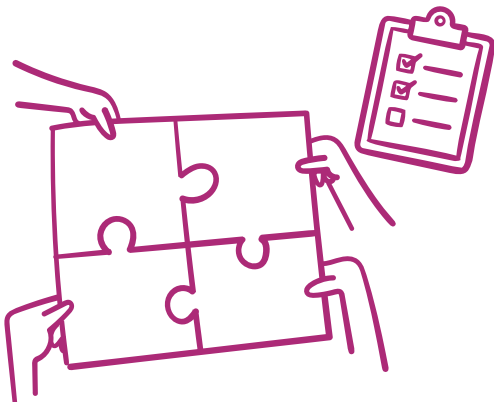
# Mergers and Acquisitions Associate

## ROLE DESCRIPTION

The Mergers and Acquisitions Associate turns research into deal-ready insights that help leaders make confident investment decisions. The role may be internal within an organisation or advisory within a professional services firm.

He/She typically brings prior exposure to other accounting and advisory functions, reviewing and analysing financial statements, testing assumptions, and delivering outputs that keep transactions moving. He/She supports stakeholder discussions and business development by communicating value clearly and credibly. Across the deal lifecycle, he/she stays flexible, manages time tightly, and builds exposure to areas such as infrastructure advisory or project finance.

He/She upholds strong ethics and quality standards and produces meticulous, error-free work.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Deal origination</b>	<ul style="list-style-type: none"> <li>Analyse financial statements and assist to prepare company deck card</li> <li>Identify and research deal opportunities</li> <li>Conduct market analyses to understand updated trends and prospective clients' needs</li> <li>Support business development by identifying potential targets and buyers, preparing buyer lists, and researching strategies</li> <li>Support drafting of engagement</li> <li>Support preparation of business proposals and/or tender documents</li> </ul>
<b>Deal preparation and execution</b>	<ul style="list-style-type: none"> <li>Compile information on potential risks that may arise from project</li> <li>Research financing options</li> <li>Gather data for preparation of financial models</li> </ul>
<b>Due diligence process</b>	<ul style="list-style-type: none"> <li>Assist in analysing various deal-specific contractual matters including purchase agreements, concession agreements, bank finance agreements, and public debt offering documents</li> <li>Assist in preparations for diligence discussions with various parties including clients, sellers, potential bidders, lawyers, and other advisers</li> <li>Assist in preparing analyses of historical and pro forma financial information</li> <li>Assist in identifying potential tax and accounting issues</li> <li>Set up data rooms for transaction documentation</li> <li>Support drafting of representation letters</li> </ul>
<b>Deal completion</b>	<ul style="list-style-type: none"> <li>Assist in preparing deal completion documents</li> </ul>

# Mergers and Acquisitions Senior Associate



## ROLE DESCRIPTION

The Mergers and Acquisitions Senior Associate keeps deals moving—coordinating day-to-day transaction execution so that clients and leaders can make confident decisions.

He/She manages mergers and acquisitions processes for assigned engagements or within the business, turning complex workstreams into deliverables that land on time. He/She partners with stakeholders and supports business development, building relationships across the deal ecosystem.

In a fast-paced environment, he/she stays flexible and calm under pressure—communicating clearly and managing priorities tightly. He/She upholds ethics and quality standards, protects confidentiality, and handles sensitive information with discretion.

This role offers exposure across the deal lifecycle, in internal or advisory settings, with opportunities to specialise in infrastructure or project finance.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Deal origination</b>	<ul style="list-style-type: none"> <li>• Consolidate market insights and prepare company deck card</li> <li>• Assist in preparing strategy proposals and identify deals opportunities</li> <li>• Develop proposals on financing options</li> <li>• Prepare engagement letters</li> <li>• Participate in activities that grow the business</li> <li>• Prepare business proposals and tender documents</li> <li>• Review content for engagement with prospective clients</li> </ul>
<b>Deal preparation and execution</b>	<ul style="list-style-type: none"> <li>• Assess project risks to propose mitigation strategies</li> <li>• Review financial models for valuation purpose</li> <li>• Evaluate financing options</li> </ul>
<b>Due diligence process</b>	<ul style="list-style-type: none"> <li>• Analyse various deal-specific contractual matters including purchase agreements, concession agreements, bank finance agreements, and public debt offering documents</li> <li>• Identify potential tax and accounting issues</li> <li>• Prepare analyses of historical and pro forma financial information</li> <li>• Prepare for diligence discussions with various parties including clients, sellers, potential bidders, lawyers, and other advisers</li> <li>• Set up and manage data rooms for transaction documentation</li> <li>• Prepare representation letters</li> </ul>
<b>Deal completion</b>	<ul style="list-style-type: none"> <li>• Assist in preparing consolidation plans for the accounting function</li> </ul>

# Mergers and Acquisitions Manager



## ROLE DESCRIPTION

The Mergers and Acquisitions Manager drives deal outcomes by turning opportunity into execution—supporting leaders through sourcing, financial modelling, evaluation, and transaction delivery.

As second-in-charge, he/she balances business generation, quality control, technical leadership, and resource planning to keep complex workstreams moving with pace and precision. A technical expert with considerable mergers and acquisitions experience, he/she brings strong client, stakeholder, and business management skills, backed by confident communication and negotiation. He/She offers a global perspective, sees the big picture behind each transaction, and provides reliable, commercially driven advice.

He/She may operate in-house or in advisory, with opportunities to specialise in infrastructure or project finance.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Deal origination</b>	<ul style="list-style-type: none"> <li>Identify and assess strategic fit of acquisitions or sales</li> <li>Identify and review strategy proposals and deal opportunities</li> <li>Validate proposals on financial options</li> <li>Identify existing and potential business opportunities and participate in preliminary discussions</li> <li>Maintain close and regular interactions with prospective clients to understand their changing needs</li> <li>Review business proposals and/or tender documents to align with organisation bidding strategies</li> <li>Review engagement letters</li> </ul>
<b>Deal preparation and execution</b>	<ul style="list-style-type: none"> <li>Review financial models to ensure comprehensive evaluation of relevant information</li> <li>Liaise with key stakeholders to implement risk allocation and management strategies</li> <li>Review financing options</li> </ul>
<b>Due diligence process</b>	<ul style="list-style-type: none"> <li>Advise on tax and accounting implications</li> <li>Participate in diligence discussions with various parties including clients, sellers, potential bidders, lawyers, and other advisers</li> <li>Provide advice and recommendations on various deal-specific contractual matters including purchase agreements, concession agreements, bank finance agreements, and public debt offering documents</li> <li>Review analyses of historical and pro forma financial information</li> <li>Ensure completeness and manage access to data rooms for transaction documentation</li> <li>Review representation letters</li> </ul>
<b>Deal completion</b>	<ul style="list-style-type: none"> <li>Assist in developing consolidation plans for the accounting function</li> <li>Facilitate discussions on strategy, planning, and execution of the integration or divestiture</li> <li>Review financial reports and cash flow ratios to ensure debts and loans are managed effectively</li> </ul>

# Mergers and Acquisitions Partner / Director



## ROLE DESCRIPTION

The Mergers and Acquisitions Partner/Director shapes the deals that transform businesses and create long-term value.

He/She leads high-stakes transactions end-to-end—setting strategy, winning mandates, and guiding clients or internal stakeholders from first thesis to signed outcome. By combining sharp commercial judgement with rigorous analysis, he/she identifies opportunities, challenges assumptions, and makes the calls that protect quality and manage risk. He/She builds and inspires high-performing teams, coaches talent, and brings senior relationships that open doors across industries and borders.

With signing authority and accountability for deliverables, his/her work directly influences investment decisions, growth plans, and reputations—turning insight into action and ambition into successful deals.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Deal origination

### Key Tasks

- Discuss growth strategy proposals with stakeholders
- Discuss proposals on financing options with stakeholders
- Maintain close and regular interactions with key players within the sector
- Define guidelines and bidding strategies for business proposal and/or tender preparation
- Endorse engagement letters
- Achieve business targets and manage financials, including budgets, profitability, and work-in-progress
- Establish strategic business partner relationships with prospective clients
- Lead client negotiations for origination, including fees negotiation
- Provide strategic vision and leadership for the business

#### Deal preparation and execution

- Define deal execution strategies including for development of financial models to ensure alignment and setting guidelines to ensure risk and compliance policies are adhered to
- Determine organisation risk evaluation methods for project and financial feasibility studies
- Ensure alignment of proposed financing options with organisational guidelines and objectives





# Mergers and Acquisitions Partner / Director *(continued)*

Critical Work Functions	Key Tasks
<b>Due diligence process</b>	<ul style="list-style-type: none"><li>• Conduct diligence discussions with various parties including clients, sellers, potential bidders, lawyers, and other advisers</li><li>• Oversee overall due diligence processes</li><li>• Translate highly technical and complex information in professional standards into useful business insights for stakeholders</li><li>• Validate advice and recommendations on various deal-specific contractual matters including purchase agreements, concession agreements, bank finance agreements, and public debt offering documents</li><li>• Endorse representation letters</li></ul>
<b>Deal completion</b>	<ul style="list-style-type: none"><li>• Provide financial report updates to relevant stakeholders to ensure that cash flow ratios are managed appropriately</li><li>• Provide advice on strategy, planning, and execution of the integration or divestiture</li><li>• Validate consolidation plans for the accounting function</li></ul>

## Financial Forensics

# Muhammad Amzar Bin Ahmad

Strategy, Risk, and  
Transaction (SR&T) –  
Forensic & Financial  
Crime Consultant  
*Deloitte Singapore*



### Cracking the Code: How Accountancy Powers Financial Forensics

*Part investigator, part data analyst—he uses sharp accounting instincts and smart tech to uncover the stories hidden inside suspicious transactions.*

By day, Amzar is a financial crime and forensic professional. By instinct, he is a problem-solver who follows the evidence wherever it leads. His job is to help organisations uncover fraud and financial crime—digging into suspicious transactions and piecing together cases involving misconduct, theft, and scams.

What keeps him coming back is the thrill of a complex mystery: patterns that do not add up, details that do not match, trails that suddenly go cold. With financial data as his map, he works through the ambiguity until the story becomes clear. The real payoff is knowing his work helps protect clients—and strengthens trust in the financial system.

#### Where detective mindset meets tech

The best part? Blending solid accounting fundamentals with investigative thinking—and the latest technology—to uncover what is really happening behind the numbers. As criminals evolve and datasets balloon, he is constantly learning new techniques to analyse information faster, spot anomalies earlier, and stay a step ahead.

#### Smarter tools, sharper leads

Technology has changed the pace of investigations—and raised the bar. When a case involves thousands of documents, he leans on AI-powered tools to sift through the noise and surface what matters most. Paired with data analytics, they help him pinpoint unusual patterns quickly, focus on higher-risk areas, and deliver faster, more targeted insights.

✦ **“Accounting opens doors to exciting and meaningful careers you might never have imagined.”**



#### What it takes to do the job well

For Amzar, strong accounting fundamentals are the foundation—but they are not the whole story. The edge comes from clear thinking, attention to detail, and the ability to connect dots others might miss. Those qualities matter most when the facts are incomplete and the answers are not obvious.

“Accounting opens doors to exciting and meaningful careers you might never have imagined,” he says. His advice to aspiring professionals is simple: stay curious. “In this field, asking the right questions can make all the difference,” he says.

# Financial Forensics Associate / Executive

## ROLE DESCRIPTION

The Financial Forensics Associate/Executive helps uncover the facts behind complex incidents—protecting trust, reducing risk, and supporting fair outcomes.

He/She supports forensic investigations by collecting, analysing, and validating data, then translating findings into clear, evidence-based insights that surface red flags early. Working alongside audit, legal, risk, and compliance teams, he/she strengthens cases through disciplined documentation and careful handling of electronically stored information. He/She may operate in-house or as an external consultant, gaining wide exposure across industries, stakeholders, and investigation tools.

Detail-oriented and results-driven, he/she manages priorities tightly and upholds professional ethics in every task, ensuring his/her work stands up to scrutiny and drives real impact.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

### Key Tasks

#### Adhere to professional standards

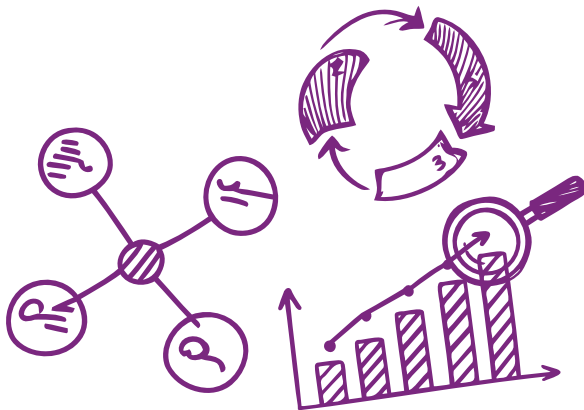
- Act in accordance with professional standards
- Escalate identified risks of ethical conflicts and threats to independence to management
- Identify risks of ethical conflicts and threats to independence

#### Conduct fraud investigations

- Assist in managing and executing tasks assigned to refute the allegations or allay the concerns, including managing documents appropriately
- Assist in performing e-discovery of information using forensic technologies
- Assist in gathering relevant data to present as findings
- Assist in reviewing evidence gathered for accuracy, validity, relevance, and reliability
- Preserve chain of custody by recording, labelling, securing, and tracking all evidence handling
- Document key points, decisions, observations shared during an interview in an accurate, clear, and concise format

#### Design, implement, and operate fraud detection programmes and systems

- Assist in conducting e-reviews of documents
- Assist in applying basic data analytical techniques to identify anomalies that may be indicative of fraudulent activity
- Manages whistle-blowing channels



# Financial Forensics Associate / Executive *(continued)*

Critical Work Functions	Key Tasks
<p><b>Design, implement, and operate fraud prevention programmes and systems</b></p>	<ul style="list-style-type: none"> <li>• Collate and prepare fraud awareness and prevention training materials</li> <li>• Document activities undertaken as part of the fraud prevention exercises</li> <li>• Execute assigned tasks in the fraud risk identification exercises</li> <li>• Understand relevant laws and regulatory tools needed in the process of fraud prevention</li> </ul>
<p><b>Provide litigation support/dispute resolution</b></p>	<ul style="list-style-type: none"> <li>• Execute assigned tasks in achieving the objective of the engagement</li> <li>• Assist in gathering and analysing data to support and validate expert reports where applicable</li> <li>• Support data collection and synthesis for the development of report</li> <li>• Compile and organise supporting documentation for use in legal proceedings</li> <li>• Provide administrative support in preparing statements and documentation for litigation purposes</li> </ul>



# Financial Forensics Senior / Senior Executive

## ROLE DESCRIPTION

The Financial Forensics Senior/Senior Executive supports forensic investigations by delivering high-quality outcomes with strong analytical rigour, sharp attention to detail, and sound judgement.

Reporting to the engagement manager, he/she supports key workstreams—planning, collecting, and validating evidence, applying data analytics to identify fraud risks and anomalies, and preparing clear workpapers and documentation for reports and litigation. He/She manages multiple stakeholders across audit, legal, risk, and compliance teams, supports interviews and workshops, and maintains objectivity and professionalism with strict adherence to chain-of-custody and confidentiality protocols at every step.

He/She may work in-house or as an external consultant across industries and complex cases. His/Her work turns facts into action.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

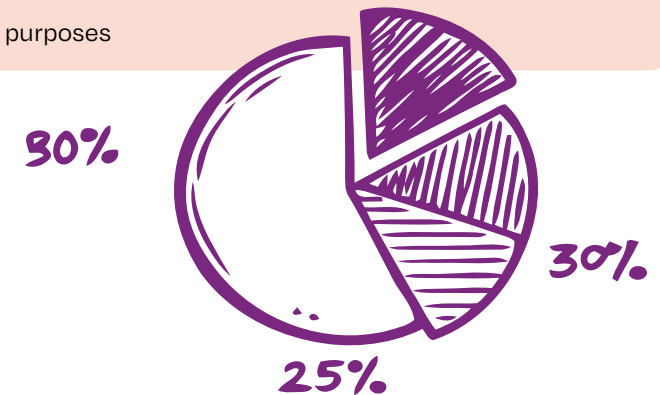
#### Adhere to professional standards

### Key Tasks

- Communicate risks of ethical conflicts and threats to independence to management
  - Comply to professional standards
  - Consider and escalate possible risks of ethical conflicts and threats to independence
- 
- Draft interview questions for fraud investigation
  - Assist in conducting interviews to gather data
  - Manage and preserve documentation while maintaining chain-of-custody protocols
  - Assist the project lead in appropriate communications for internal and/or external stakeholders
  - Analyse and quantify financial losses or discrepancies identified during investigations
  - Investigate and identify factors contributing to fraud or financial irregularities
  - Identify and collect relevant evidence from financial records, digital data, and supporting documentation
  - Perform e-discovery of information using forensic technologies
  - Assist in drafting investigative reports and supporting documentation for stakeholders
  - Provide input and support in developing fraud investigation plans and procedures
  - Review documents to ensure accuracy, relevance, validity, and reliability

# Financial Forensics Senior / Senior Executive *(continued)*

Critical Work Functions	Key Tasks
<p><b>Detect fraud</b></p>	<ul style="list-style-type: none"> <li>• Analyse information and documents using forensic technologies while preserving the chain of custody</li> <li>• Assist in preparing interview questions and appropriate materials to gather information and perspectives</li> <li>• Assist in evaluating fraud risk and identifying potential red flags</li> <li>• Consider the relevant laws and regulatory tools in process of detecting fraud</li> <li>• Perform e-discovery of relevant data and information</li> <li>• Provide input in the development of plans for fraud risk assessment</li> <li>• Apply data analytics to detect anomalies and patterns indicative of potential fraud</li> </ul>
<p><b>Implementing fraud prevention measures</b></p>	<ul style="list-style-type: none"> <li>• Assist in identifying potential fraud indicators and risk areas</li> <li>• Conduct gap analyses of existing fraud prevention frameworks within the organisation</li> <li>• Assist in applying established fraud risk management frameworks</li> <li>• Provide input in the development of plans for fraud risk identification exercises</li> <li>• Provide recommendations to improve prevention of fraud schemes</li> <li>• Assist in the delivery of training relating to fraud awareness and prevention</li> </ul>
<p><b>Provide litigation support/dispute resolution</b></p>	<ul style="list-style-type: none"> <li>• Assist in preparing supporting documentation and exhibits for court proceedings</li> <li>• Assist in gathering and analysing data to support and validate expert reports where applicable</li> <li>• Coordinate with law enforcement and legal teams to support investigative activities</li> <li>• Execute assigned tasks in achieving the objective of the engagement</li> <li>• Assist in preparing supporting documentation, exhibits, and summaries for litigation purposes</li> </ul>



# Financial Forensics Manager

## ROLE DESCRIPTION

The Financial Forensics Manager leads teams delivering high-quality forensic investigations, fraud detection, and prevention activities—uncovering financial misconduct, safeguarding assets, reducing financial losses, and protecting trust.

He/She reviews complex evidence, translates findings into clear, actionable recommendations, and engages senior stakeholders with confidence on sensitive matters. He/She strengthens cases by critiquing expert reports and supporting litigation strategy, while also driving practice growth through developing business proposals and practical fraud training. Working with audit, legal, risk, and compliance teams, he/she delivers timely, tailored reporting that stands up to scrutiny, with disciplined documentation and strict confidentiality.

Whether in-house or consulting, he/she leads with strong leadership and strategic thinking, upholding professionalism and strict ethical standards.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Advocate professional standards

### Key Tasks

- Communicate responses to ethical conflicts and threats to independence to stakeholders
- Determine responses to ethical conflicts and threats to independence
- Ensure adherence to professional standards by team members

#### Conduct fraud investigations

- Lead interviews to gather data relevant to the investigation
- Assess financial impact of fraud or irregularities identified during investigations
- Develop and oversee fraud investigation plans, ensuring alignment with objectives, timelines, and compliance requirements
- Oversee evidence management processes to ensure compliance with chain-of-custody protocols
- Manage resources, timelines, and team assignments to ensure effective execution of fraud investigations
- Oversee e-discovery processes and ensure proper application of forensic technologies for data collection and preservation
- Partner with stakeholders to facilitate secure access to evidence repositories and information sources
- Present investigation findings and recommendations to clients, senior management, and other stakeholders
- Review and validate findings compiled by senior associates and associates to ensure accuracy, completeness, and compliance with investigative standards
- Review and approve interview questions prepared by the team to ensure relevance, clarity, and compliance with investigative protocols
- Review and interpret findings to identify contributing factors and make recommendations

# Financial Forensics Manager *(continued)*

## Critical Work Functions

## Key Tasks

### Detect fraud

- Ensure investigative processes comply with relevant laws and regulatory requirements, in collaboration with legal counsel
- Oversee and review interview and workshop plans to ensure alignment with investigative objectives
- Develop and oversee fraud risk assessment plans to identify vulnerabilities and recommend preventive measures
- Review and assess the relevance and sufficiency of data and information identified during investigations
- Evaluate the effectiveness of forensic technologies used for monitoring, data analysis, and document review, recommending improvements where necessary
- Review findings from data analytics to support or refute the allegations of fraudulent activities
- Review results of fraud risk assessments

### Implement fraud prevention measures

- Consider the relevant laws and regulatory tools in the process of detecting fraud
- Develop and oversee plans for fraud risk identification exercises to uncover vulnerabilities and recommend preventive measures
- Lead the design and implementation of fraud risk management frameworks to strengthen prevention and detection capabilities
- Oversee training in fraud awareness and fraud prevention to stakeholders
- Review and validate findings from fraud risk identification exercises, providing insights and recommendations for improvement
- Review and assess findings from gap analyses to identify control weaknesses and recommend remediation measures
- Review and assess recommendations to strengthen fraud prevention measures and provide strategic input

### Provide litigation support/dispute resolution

- Provide financial analysis and expert input to support settlement negotiations in dispute resolution cases
- Critically review and evaluate expert reports to assess methodology, accuracy, and relevance for dispute resolution
- Determine and outline the data and evidence requirements for case reports to support litigation
- Coordinate with law enforcement and legal teams to facilitate investigations and ensure compliance with requests
- Prepare and present investigation findings and reports in a clear, concise, and stakeholder-friendly format
- Support expert witnesses and legal teams by providing analysis, documentation, and evidence summaries for litigation
- Assist in preparing and reviewing supporting documentation, exhibits, and summaries for litigation purposes

### Perform business development

- Collaborate with internal teams across departments to identify and pursue business development opportunities
- Develop customised proposals that address client requirements and showcase tailored forensic solutions
- Assist partners in business development initiatives while actively building personal professional profile through client engagement and industry networking
- Maintain a high level of working knowledge of financial crimes-related trends and emerging technical and/or industry developments

# Financial Forensics Partner / Director

## ROLE DESCRIPTION

The Financial Forensics Partner/Director sets the strategic direction for the practice, helping organisations uncover financial misconduct, protect assets, and reduce losses. He/She leads the delivery of high-quality investigations, fraud risk management, and dispute resolution, acting as the final authority on findings and approving key deliverables.

With extensive experience across assurance, risk management, and forensic services, he/she provides expert testimony and steers outcomes with credibility and composure. He/She builds trusted partnerships with clients, regulators, and industry stakeholders (including MAS, SGX, and CAD), and drives business development to grow the practice.

Leading internal teams or external consulting engagements, he/she influences senior stakeholders on sensitive issues while upholding strict professional and ethical standards.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Advocate professional standards

### Key Tasks

- Advocate professional development within the organisation
- Approve communications of risks and responses to stakeholders
- Develop effective guidelines to build ethical culture
- Drive the development and advocacy of professional standards to enhance public trust and confidence in forensic services

#### Conduct fraud investigations

- Approve fraud investigation plans
- Establish and maintain strategic relationships with government and regulatory bodies to support fraud investigations and compliance efforts
- Conduct interviews with senior stakeholders to gather data
- Formulate methodologies to perform root cause and/or diagnostic analyses
- Formulate and oversee strategies for evidence collection, preservation, and management to ensure integrity and compliance with legal standards
- Provide strategic leadership and oversight for complex fraud investigations, ensuring quality, compliance, and timely delivery of outcomes
- Develop and oversee mitigation strategies to address organisational impact identified through damage analyses and quantification
- Manage and resolve conflicts or stakeholder concerns during investigations to maintain objectivity and progress towards agreed outcomes
- Review reports of findings for stakeholders

# Financial Forensics Partner / Director *(continued)*



Critical Work Functions	Key Tasks
<b>Detect fraud</b>	<ul style="list-style-type: none"><li>• Lead interviews and workshops with senior stakeholders to gather insights and information critical to investigations and risk assessments</li><li>• Review and endorse fraud risk assessment plans to ensure alignment with strategic objectives and regulatory requirements</li><li>• Endorse results of e-discovery and analytics to support or refute allegations of fraudulent activities</li><li>• Ensure e-discovery processes comply with applicable regulations and confidentiality standards, providing strategic oversight and guidance</li><li>• Identify and approve forensic technologies and methodologies for monitoring and analysing information and documents to enhance effectiveness of investigations</li><li>• Advocate and contribute to the development of laws, regulations, and industry standards that strengthen fraud detection and forensic practices</li></ul>
<b>Implement fraud prevention measures</b>	<ul style="list-style-type: none"><li>• Advocate training in fraud awareness and fraud prevention within the organisation</li><li>• Approve recommendations to improve prevention of fraud schemes</li><li>• Communicate results of gap analyses to stakeholders</li><li>• Endorse plans for fraud risk identification exercises</li><li>• Provide strategic leadership and oversight for fraud risk assessments to identify vulnerabilities and strengthen preventive measures</li><li>• Review and approve fraud risk management frameworks to ensure strategic alignment, regulatory compliance, and effectiveness</li></ul>
<b>Provide litigation support/dispute resolution</b>	<ul style="list-style-type: none"><li>• Approve forensic reports and supporting documentation prepared for litigation purposes</li><li>• Collaborate with law enforcement and/or legal teams to plan investigations, ensuring compliance with legal requirements and alignment with strategic objectives</li><li>• Provide professional evaluation of expert reports and communicate key observations and implications to stakeholders</li><li>• Provide expert forensic analysis and insights to support settlement discussions led by legal counsel</li><li>• Collaborate with stakeholders to define litigation requirements and align forensic deliverables to support legal strategies</li><li>• Present investigation findings and reports to stakeholders in a clear, concise, and actionable format tailored to their needs</li><li>• Testify as an expert witness in arbitrations, mediations, dispute resolutions, and in expert determinations</li></ul>

# Financial Forensics Partner / Director *(continued)*

## Critical Work Functions

### Perform business development

## Key Tasks

- Review and approve client proposals to ensure alignment with strategic objectives and client requirements
- Build and maintain strategic client relationships and identify opportunities to expand forensic service offering
- Establish and nurture strategic business partnerships with key stakeholders to drive collaboration and expand forensic service offerings
- Develop strategic plans to explore and capitalise on new areas of business development within forensic services
- Present and articulate tailored proposals to potential clients and stakeholders, highlighting forensic solutions and strategic benefits
- Collaborate with regulatory bodies to influence industry standards and promote best practices in financial forensics

## Restructuring and Insolvency

# Dev Nandwani

Director, Restructuring  
& Forensic  
BDO Singapore



### Restructuring & Insolvency: Driving Business Renewal and Protecting Value

*Guiding organisations through financial distress with the aim to revitalise businesses, preserve jobs and deliver value for stakeholders.*

Whether working with business owners, directors, employees, or suppliers, Dev's mission is to guide stakeholders toward the best possible outcomes—even when financial stress and uncertainty loom large. By sharing clear analysis and honest advice, Dev empowers decision-makers to act early, avoid costly mistakes, and protect both their businesses and themselves. What Dev finds most fulfilling is helping people make informed, defensible choices during periods of crisis. It is about protecting creditor interests, reducing personal risk, and setting a clear path forward—often when the stakes are highest.

#### From rescue to prevention

Dev is excited by the reforms introduced to enhance Singapore's position as an international debt restructuring hub to help companies restructure distressed businesses before problems become unmanageable. Today, there are more tools and mechanisms to support businesses through tough times, fix cash flow issues, and help them recover—rather than waiting until liquidation is the only option.

✦ **"Accountancy is much more than preparing or auditing accounts—it is a profession that stays relevant, no matter what challenges the world faces."**



#### Technology: a game changer

Technology, from AI to automation and data analytics, has transformed Dev's work. By automating routine analysis and surfacing deeper insights, these tools free up time for what matters most: understanding complex situations and advising clients. The result? More value for every engagement.

#### Skills for the future

Adaptability and sound commercial judgement are essential, especially when managing the needs of many different stakeholders. But none of this works without a strong foundation in accounting.

#### Accountancy—a rewarding career

"Accountancy is much more than preparing or auditing accounts—it is a profession that stays relevant, no matter what challenges the world faces," says Dev. His advice: Take on internships, sharpen your communication and tech skills, and stay curious.

# Restructuring and Insolvency Associate / Executive

## ROLE DESCRIPTION

The Restructuring and Insolvency Associate/ Executive helps businesses navigate uncertainty—turning financial analysis into practical options that protect value, jobs, and stakeholder confidence.

With strong financial and business analytical skills, commercial acumen, and good business sense, he/she conducts market research, analyses performance and cash flow, and synthesises complex information into decision-ready insights and high-quality written reports. He/She participates in stakeholder discussions and restructuring engagements, contributing to smooth delivery and timely outcomes. He/She upholds strict ethical standards and quality assurance, manages priorities and deadlines, and communicates with clarity.

With prior exposure to other accounting and advisory functions, he/she grows fast on a steep learning curve—building specialised restructuring and insolvency expertise with real-world impact.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Administer formal restructuring and insolvency processes</b>	<ul style="list-style-type: none"> <li>• Assist in drafting correspondence to clients with creditors during restructuring or insolvency</li> <li>• Familiarise himself/herself with the relevant statutory provisions to ensure compliance</li> <li>• Gather relevant data and information to develop a proposal and/or scheme of arrangement</li> <li>• Support team with judicial management, receiverships, and liquidations</li> </ul>
<b>Advise clients in optimising financial performance and preserving capital</b>	<ul style="list-style-type: none"> <li>• Analyse and interpret historical financial data to develop cash flow projections, leveraging AI-enabled forecasting tools for scenario planning</li> <li>• Gather and translate business and functional requirements into actionable insights, using digital collaboration tools and AI-assisted analysis to streamline requirements mapping</li> <li>• Evaluate and research potential solutions to improve liquidity, credit availability, and shareholder returns, drawing on market intelligence and financial modelling</li> </ul>
<b>Conduct consensual restructurings, schemes, and/or corporate restructurings</b>	<ul style="list-style-type: none"> <li>• Conduct financial analysis, review financial statements, and assess business performance, leveraging AI-enabled analytics to identify financial distress indicators</li> <li>• Gather and analyse relevant data to develop financial restructuring plans, including forecasting and scenario modelling</li> <li>• Prepare documentation for the sale of distressed assets, supported by digital deal management platforms and AI-assisted document review tools to enhance efficiency and accuracy</li> <li>• Research and analyse the legal entity structures of clients, using AI-enabled research tools and data platforms to map complex structures and identify key risks or constraints</li> </ul>
<b>Perform business development and project management</b>	<ul style="list-style-type: none"> <li>• Maintain internal and external relationships to drive desired outcomes</li> <li>• Monitor own time-cost to ensure efficiency</li> <li>• Support drafting of engagement letters</li> <li>• Support preparation of business proposals and pitch documents</li> </ul>

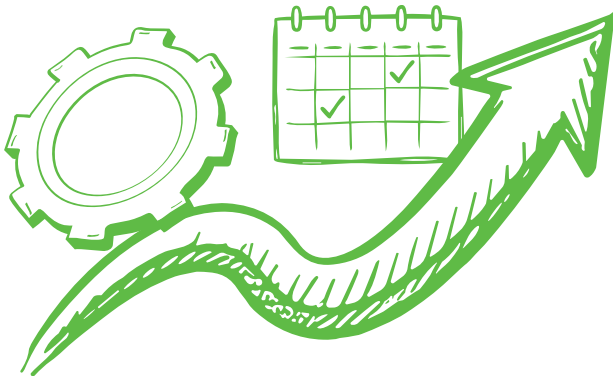
# Restructuring and Insolvency Senior / Senior Executive

## ROLE DESCRIPTION

The Restructuring and Insolvency Senior/ Senior Executive helps organisations stabilise, restructure, and protect value when pressure is highest. He/She runs day-to-day restructuring and insolvency work, managing engagement processes end-to-end and ensuring every step meets strict ethical and quality standards.

In a fast-paced environment, with strong financial and business analytical capabilities, he/she balances hands-on technical analysis with stakeholder management and business development, turning complex data into clear options and credible recommendations. He/She brings strong project management to juggle multiple deadlines, communicate insights with clarity, and deliver well-written reports that drive decisions.

Commercially minded with strong business sense, his/her work helps clients move forward with confidence.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Administer formal restructuring and insolvency processes</b>	<ul style="list-style-type: none"> <li>Assist in developing proposals and/or scheme of arrangement plans</li> <li>Assist in judicial management, receiverships, and liquidations</li> <li>Identify the relevant statutory provisions to ensure compliance</li> <li>Draft correspondence to clients with creditors during restructuring or insolvency</li> </ul>
<b>Advise clients in optimising financial performance and preserving capital</b>	<ul style="list-style-type: none"> <li>Analyse business and functional requirements to provide advice to clients</li> <li>Prepare proposed solutions for improving liquidity, credit availability, and shareholder returns</li> <li>Review cash requirements of businesses and projected cash flows</li> </ul>
<b>Conduct consensual restructurings, schemes, and/or corporate restructurings</b>	<ul style="list-style-type: none"> <li>Assist in developing financial restructuring plans</li> <li>Assist in the sales of distressed assets</li> <li>Identify opportunities to simplify legal entity structures of clients</li> <li>Perform financial analyses, financial modelling and assessments of business performance</li> </ul>
<b>Perform business development and project management</b>	<ul style="list-style-type: none"> <li>Draft engagement letters</li> <li>Maintain internal and external relationships to drive desired outcomes</li> <li>Monitor own time-cost to ensure efficiency</li> <li>Prepare business proposals and pitch documents</li> </ul>

# Restructuring and Insolvency Manager



## ROLE DESCRIPTION

The Restructuring and Insolvency Manager helps protect value when businesses are under pressure—supporting turnarounds, formal restructurings, and insolvency outcomes that preserve cash, jobs, and stakeholder confidence.

As second-in-charge, with strong experience in client, stakeholder, and business management, he/she runs key workstreams end-to-end: managing restructuring and insolvency processes, enforcing quality control, and providing technical leadership that keeps deliverables credible and defensible. He/She also supports business growth by building relationships and contributing to business development, while mobilising the right team through effective resourcing and coaching.

A seasoned practitioner, he/she spots risks early, escalates issues decisively, and applies rigorous, detail-oriented judgement. He/She upholds strict ethical standards in every recommendation and decision.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Administer formal restructuring and insolvency processes</b>	<ul style="list-style-type: none"> <li>Execute proposals and/or schemes of arrangement</li> <li>Manage project and guide the team to execute the judicial management, receiverships, and liquidations</li> <li>Review correspondence to clients with creditors during restructuring or insolvency</li> </ul>
<b>Advise clients in optimising financial performance and preserving capital</b>	<ul style="list-style-type: none"> <li>Assess cash flow forecast assumptions and provide recommendations on optimising the cash flows and options available to clients</li> <li>Generate ideas and solutions as well as review proposed recommendations for improving liquidity, credit availability, and shareholder returns</li> <li>Validate understanding of business and functional requirements with relevant stakeholders</li> </ul>
<b>Conduct consensual restructurings, schemes, and/or corporate restructurings</b>	<ul style="list-style-type: none"> <li>Execute financial restructuring plans</li> <li>Manage sales of distressed assets</li> <li>Provide recommendations on simplifying legal entity structures of clients</li> <li>Review financial analyses, financial models, and recommend financial restructuring plans</li> </ul>
<b>Perform business development and project management</b>	<ul style="list-style-type: none"> <li>Achieve business targets and manage financials, including budgets, profitability, and work-in-progress</li> <li>Build internal and external relationships to drive business development strategies</li> <li>Review business proposals and pitch documents</li> <li>Review engagement letters</li> </ul>

# Restructuring and Insolvency Partner / Director



## ROLE DESCRIPTION

The Restructuring and Insolvency Partner/Director leads when businesses face their toughest moments—protecting value, preserving stakeholder confidence, and enabling decisive recovery or orderly outcomes. He/She drives growth for the practice while setting the standard for quality, risk management, and technical excellence, and builds teams with the right capability and judgement.

As a recognised restructuring and insolvency expert, he/she validates recommendations, challenges assumptions, proposes alternatives, and ensures that proceedings stay aligned to strategic objectives. He/She influences diverse stakeholders with strong listening skills, sensitivity to client issues, and persuasive communication, leading teams through complex engagements with professionalism.

If appointed as a judicial manager or trustee, he/she must meet the statutory requirements to qualify as an insolvency practitioner.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Administer formal restructuring and insolvency processes</b>	<ul style="list-style-type: none"> <li>Advise client executives on navigating through the restructuring and insolvency processes, including bankruptcy</li> <li>Lead overall restructuring and insolvency processes, including bankruptcy while managing stakeholder interests</li> <li>Oversee execution of proposal and/or scheme of arrangement plans to ensure alignment with strategic objectives</li> </ul>
<b>Advise clients in optimising financial performance and preserving capital</b>	<ul style="list-style-type: none"> <li>Establish organisation policies and procedures for the generation of advice on clients' capital agenda</li> <li>Evaluate and assess proposed recommendations for improving liquidity, credit availability, and shareholder returns</li> <li>Validate recommendations on the options available for financial restructuring</li> </ul>
<b>Conduct consensual restructurings, schemes, and/or corporate restructurings</b>	<ul style="list-style-type: none"> <li>Establish organisational best practices for sales of distressed assets</li> <li>Evaluate and assess proposed recommendations for financial restructuring</li> <li>Oversee execution of financial restructuring plans to ensure alignment with strategic objectives</li> <li>Validate recommendations on legal entity structures of clients</li> </ul>
<b>Perform business development and project management</b>	<ul style="list-style-type: none"> <li>Define organisational strategies for business development to strengthen service offerings</li> <li>Endorse business proposals</li> <li>Endorse engagement letters</li> <li>Provide strategic vision and leadership for the business to determine objectives and targets</li> </ul>

# Internal Audit

## Cherrie Ong

Executive Director,  
Group Audit  
UOB Group



### Inside Internal Audit: Spotting Risks Before They Hit

*From boardroom decisions to fast-moving tech, internal audit stands as a trusted voice at the table—helping leaders make better decisions.*

#### When the work makes a real difference

For Cherrie, internal audit is much more than ticking boxes—it's a dynamic force that shapes how organisations think and act. She believes its true power lies in using judgement, promoting strong governance, and inspiring positive behaviours that help organisations thrive.

Cherrie has witnessed how internal audit can influence top-level decisions and earn real trust from leadership. To her, the greatest reward is knowing her team's advice makes a genuine impact—delivered with independence, integrity, and a vision for productive and sustainable outcomes.

She also notes the growing emphasis on culture, conduct and quality decision-making, recognising that many risks start with people and behaviours. Cherrie sees internal audit as uniquely placed to build trust, strengthen resilience, and contribute to sustainable performance—while upholding the integrity of the financial system she cares deeply about.

#### How AI is changing the game

AI is reshaping how organisations operate—and how they manage risk. For her, that shift is also changing internal audit: less about reviewing the past, more about delivering forward-looking, risk-focused insights leaders can act on. With data analytics, automation, and AI, her team can spot emerging risks earlier and respond faster, while freeing up capacity for the work that needs judgement—asking better questions, strengthening governance, and improving decision-making quality. For Cherrie, this transformation positions internal audit as a proactive, insight-driven partner in an ever-changing environment.

— **“Accountancy builds strong judgement, discipline and business understanding that open doors to diverse and rewarding opportunities.”**



#### Skills that set you apart

Beyond audit basics, she sees data and tech literacy as must-haves. That means being comfortable with analytics, automation and AI.

But tech isn't the whole story. She also looks for people who appreciate governance, culture, and behaviour—because many issues start with how decisions are made. And to make an impact, auditors must communicate clearly, hold their ground, and influence senior leaders with sound professional judgement.

#### A foundation that opens doors

She encourages students to see accountancy as a strong starting point. “Accountancy builds strong judgement, discipline, and business understanding that open doors to diverse and rewarding opportunities,” she says.

# Senior Internal Auditor / Internal Auditor



## ROLE DESCRIPTION

The Senior Internal Auditor/Internal Auditor protects what matters—strengthening governance, risk management, and controls so the organisation can grow with confidence.

He/She executes internal audits engagements in accordance with audit procedures and applicable frameworks on governance, risk management, and control, turning evidence into clear insights leaders can act on. He/She spots process gaps and improvement opportunities, then partners stakeholders to recommend practical changes to the organisation's internal controls and business processes that elevate performance and accountability.

By documenting end-to-end controls and business processes, he/she helps teams work smarter, reduce risk, and safeguard resources. He/She stays current with professional standards, bringing fresh perspectives and trusted advice that directly shapes better decisions.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Conform with professional standards

### Key Tasks

- Act in accordance with the International Professional Practices Framework (IPPF) relating to ethics and professionalism
- Execute internal audit engagements in accordance with the IPPF
- Uphold professional standards

#### Enhance and protect organisational value by providing advice and insight

- Support the team in providing advice and business insights to the organisation by identifying opportunities and making recommendations for improvements to the processes through data analytics insights

#### Provide independent and objective assurance

- Develop awareness of current and emerging evolving cybersecurity threats, infocomm technology (IT) risks, controls, IT developments, and risks related to information security and data privacy
- Document organisation's internal controls and business processes
- Execute internal audit engagements in accordance with audit procedures and applicable frameworks on governance, risk management, and internal control
- Identify design and internal control gaps, leveraging AI-assisted analytics and continuous auditing tools to detect anomalies and control weaknesses
- Identify risk of threats to independence
- Recommend changes to the organisation's internal controls and business processes
- Review internal control frameworks



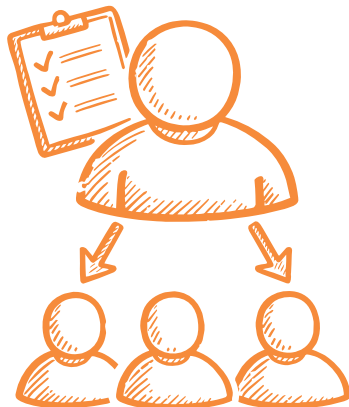
# Internal Audit Manager

## ROLE DESCRIPTION

The Internal Audit Manager is a strategic guardian of trust—protecting the organisation as he/she elevates governance, risk management and controls.

Meticulous and accountable, he/she designs smart, risk-based audit programmes based on internal audit engagement objectives and scope, supervises internal audit engagements, and turns complex evidence into clear, actionable recommendations for leaders. He/She ensures engagements are executed in accordance with the International Professional Practices Framework (IPPF) and guides the team to uphold the highest professional standards.

He/She partners stakeholders to drive timely remediation and continuous improvement. He/She evaluates major change and emerging IT risks, enabling leaders to act early, reduce exposure, and keep the organisation resilient and future-ready.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Conform with professional standards

### Key Tasks

- Act in accordance with the International Professional Practices Framework (IPPF) relating to ethics and professionalism
- Ensure internal audit engagements are executed in accordance with the IPPF
- Guide team to uphold professional standards

#### Enhance and protect organisational value by providing advice and insight

- Analyse implications of significant changes and IT developments to the organisation, business units, and key processes
- Apply data analytics and business intelligence tools to analyse data to interpret findings for business insights
- Make recommendations for changes based on findings

#### Provide independent and objective assurance

- Analyse information gathered on design of business processes
- Assess effectiveness of internal controls using internal control frameworks established
- Assess risk management processes and frameworks, including fraud risks
- Assess risks associated with governance practices and frameworks
- Assess various risks related to IT, information security, and data privacy
- Develop audit procedures and programmes based on internal audit engagement objectives and scope
- Make recommendations to improve business processes
- Supervise internal audit engagements

# Internal Audit Senior Manager



## ROLE DESCRIPTION

The Internal Audit Senior Manager safeguards trust and strengthens governance by focusing internal audit work where it matters most.

Efficient, objective, and a trustworthy leader, he/she sets clear engagement objectives and scope from risk assessments, supervises internal audit activities and engagements using new and emerging technological tools to achieve intended objectives and deliver timely and high-impact assurance. He/She assesses how business change and IT developments could affect risk and performance. He/She champions data analytics and business intelligence to uncover insights, spotlight value-adding opportunities, and protect the organisation from blind spots.

Objective and accountable, he/she leads with due professional care and guides the team to uphold professional standards.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<p><b>Conform with professional standards</b></p>	<ul style="list-style-type: none"> <li>Assess the internal audit function's conformance with the International Professional Practices Framework (IPPF) relating to ethics and professionalism</li> <li>Implement processes to ensure internal audit engagements are executed in accordance with the IPPF</li> <li>Implement processes to ensure professional standards are adhered to</li> <li>Manage the planning, execution, and reporting of the Quality Assurance and Improvement Programme (QAIP)</li> </ul>
<p><b>Enhance and protect organisational value by providing advice and insight</b></p>	<ul style="list-style-type: none"> <li>Evaluate potential impact of changes and IT developments on business</li> <li>Evaluate quality of business process recommendations for improvements to internal control frameworks</li> <li>Identify opportunities to leverage data analytics and business intelligence tools and methods to obtain business insights for enhancing organisational value</li> <li>Review business insights to focus on value-added opportunities or high-risk areas</li> </ul>
<p><b>Provide independent and objective assurance</b></p>	<ul style="list-style-type: none"> <li>Assess effectiveness and efficiency of governance frameworks</li> <li>Determine objectives and scope of internal audit engagements based on risk assessments, staff and other resources</li> <li>Identify current and emerging cyber security threats and the impact of IT developments</li> <li>Manage staff and internal audit operations to ensure completion of engagements</li> <li>Recommend actions to address IT risks, security, and data privacy</li> <li>Supervise internal audit activities with appropriate use of new and emerging technological tools to achieve intended objectives</li> </ul>



# Chief Audit Executive / Head of Internal Audit

## ROLE DESCRIPTION

The Chief Audit Executive/Head of Internal Audit is the organisation's guardian of trust—steering strong corporate governance and enabling confident decisions. He/She leads the internal audit function end-to-end, shaping strategy, resources, communications, and internal audit policies to deliver the internal audit plan with impact.

Using emerging technologies, he/she identifies process gaps and advises leaders on strategic objectives and emerging risks including those relating to ESG, cybersecurity, data privacy, fraud, and technology. He/She strengthens internal controls, promotes governance frameworks, and ensures internal audit activities align with the International Professional Practices Framework (IPPF).

As a transformational leader, he/she exercises due professional care and builds a future-ready team through capability building and technology upskilling.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Conform with professional standards

#### Enhance and protect organisational value by providing advice and insight

### Key Tasks

- Assess conformance of the internal audit function with the International Professional Practices Framework (IPPF) through a Quality Assurance and Improvement Programme (QAIP)
- Assess ethics and professionalism of the internal audit function in line with the IPPF
- Contribute towards professional standards development
- Ensure audit activities are completed in accordance with the IPPF and oversee the QAIP
- Create an environment that encourages improvements within the internal audit function
- Engage stakeholders on opportunities to leverage data analytics as well as business intelligence tools and methods to obtain business insights for enhancing value for organisation
- Engage stakeholders to communicate identified areas of opportunities, high risks, and the changes required to realign to organisation's strategic objectives
- Influence internal controls for the organisation
- Influence management to recognise the need for change and innovation throughout the organisation
- Promote adoption of governance frameworks
- Support the organisation in digital transformation

# Chief Audit Executive / Head of Internal Audit *(continued)*

## Critical Work Functions

### Provide independent and objective assurance

## Key Tasks

- Advocate ethics and values throughout the organisation
- Approve internal audit engagement plans
- Communicate results of internal audit engagements to stakeholders
- Facilitate use of new and emerging technologies to identify and evaluate implications of process design gaps and recommend organisation's strategic objectives
- Identify cyber security threats in business processes
- Manage resources, policies, and procedures of the internal audit function to ensure completion of audit plans
- Recommend strategies to advocate ethics and values within the internal audit function
- Review policies and procedures to address IT risks, security, and data privacy compliance



# Risk Management

# Maxell Chng

Associate Year 2  
Governance, Risk &  
Compliance, Risk  
KPMG Singapore



## Risk Management: The Career That Protects Trust (and Powers Better Decisions)

Risk management turns accounting fundamentals into real-world influence—helping organisations stay compliant, protect customers, and make faster decisions with confidence.

### Moving risk from compliance to capability

Maxell helps organisations spot risks early and strengthen how work gets done. He looks beyond checklists (“Do we have controls?”) to what matters: *Do the controls fit how the business actually runs?* Done well, risk management makes governance practical and impactful.

On an overseas engagement, he helped a hotel strengthen its payments and collections process—an area where small gaps can become costly. Maxell mapped the workflow, identified risk points, and recommended a secure payment gateway with encrypted payment links to protect cardholder data.

The result was stronger compliance, an enhanced payment gateway in line with global standards and a more resilient operating system for the hotel.

### Why tech is making risk work even more exciting

Risk is getting more complex as organisations adopt AI and digital tools faster than policies and oversight can keep up. That creates demand for professionals who can bridge both worlds—understanding systems, spotting how risks surface in processes and data, and putting practical guardrails in place.

### Skills that make the difference

AI and analytics can speed up research and highlight unusual patterns, so more time goes into judgement: understanding context and turning findings into actions leaders can use. People skills matter too—asking sharp questions, working across teams, and explaining complex issues clearly.

— “Accountancy is far broader—and more dynamic—than most students realise.”



### Where accounting can take you next

“Accountancy is far broader—and more dynamic—than most students realise,” says Maxell. Beyond audit and advisory, it can take you into fast-growing areas linked to technology and AI—where organisations need help using tools safely, meeting tougher rules, and protecting customers and reputation. Risk management sits at the centre of those decisions. If you like problem-solving and want work that is genuinely consequential, risk management is worth exploring. His advice: build strong fundamentals, communicate with clarity, and stay curious.

# Risk Management Specialist



## ROLE DESCRIPTION

The Risk Management Specialist helps the organisation make bold decisions with confidence by strengthening Enterprise Risk Management (ERM) across the business.

With a strong understanding of the business model, culture and value chain, he/she partners business units to implement enterprise risk management activities, surface routine and emerging risks early, and translate them into clear risk profiles for management action. He/She recommends and executes practical responses that protect value and enable performance, while guiding teams to follow ERM policies and frameworks. When high-risk incidents occur, he/she supports recovery and resolution planning so that operations stabilise quickly and lessons turn into stronger resilience.

Results-oriented and self-reliant, he/she brings sound judgement, crisp facilitation, and strong communication to influence outcomes.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Establish culture of risk awareness and management</b>	<ul style="list-style-type: none"> <li>• Conduct regular awareness events relating to day-to-day risks and corresponding risk management activities</li> <li>• Develop training materials relating to risk management activities including risk prevention</li> <li>• Drive implementation of activities to promote organisational risk awareness</li> <li>• Support delivery of training to employees on operational risk management methodologies and tools</li> </ul>
<b>Identify enterprise risk and controls</b>	<ul style="list-style-type: none"> <li>• Analyse information on external markets, industry conditions, and changing regulations to identify risk impact</li> <li>• Support business units in implementing mitigation actions and controls for identified enterprise risks</li> <li>• Educate employees on technical skills and breach management processes, while supporting business units in risk management across conduct, processes, and technology</li> </ul>
<b>Implement enterprise risk and consequence management activities</b>	<ul style="list-style-type: none"> <li>• Analyse risk assessment and risk monitoring findings to identify potential fraud incidents</li> <li>• Implement frameworks for risk reporting and incident management, and collaborate with relevant staff and external auditors on resolving enterprise risk management incidents</li> <li>• Support business units to implement day-to-day controls, ensure periodic monitoring of effectiveness indicators, and the identification and resolution of inefficiencies</li> <li>• Support enterprise risk assessment activities aligned to relevant frameworks</li> </ul>
<b>Maintain enterprise risk management framework</b>	<ul style="list-style-type: none"> <li>• Communicate each business unit's risk profile and ensure business units implement relevant enterprise risk management policies and frameworks</li> <li>• Implement policies and risk strategies for monitoring, managing, and escalating enterprise-level risks</li> <li>• Propose possible key risk indicators present in organisational activities</li> </ul>

# Risk Management Manager



## ROLE DESCRIPTION

The Risk Management Manager protects what matters—helping leaders take confident decisions by strengthening the management of enterprise risks.

With broad knowledge of the organisation's business model, culture, decision-making processes, and value chain, he/she partners business units to set risk criteria, develop risk reporting mechanisms, and propose controls that support risk mitigation plans in line with enterprise frameworks. He/She builds risk profiles that spotlight severity, trends, and priorities, and understands different risk types across industries. When high-risk incidents occur, he/she coordinates recovery and resolution so the organisation stabilises fast and emerges stronger.

Having an analytical mindset and being results-oriented and innovative, he/she influences senior leaders on sensitive issues and mobilises diverse stakeholders to embed a stronger risk culture.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Establish culture of risk awareness and management</b>	<ul style="list-style-type: none"> <li>• Deliver training to stakeholders on employee conduct, technology compliance, and operational risk management activities</li> <li>• Develop communication and activities to drive compliance with risk frameworks, policies, and requirements</li> <li>• Guide business units on operational risk management methodologies, tools, and their effective utilisation</li> <li>• Implement self-assessment processes to enhance employees' awareness of personal risk exposure</li> </ul>
<b>Identify enterprise risk and controls</b>	<ul style="list-style-type: none"> <li>• Assess risk impact of external markets, industry conditions, and changing regulations to determine need for new or updated risk controls</li> <li>• Develop appropriate strategies to control identified priority areas of risks in accordance with the enterprise risk management framework with input from relevant business units</li> <li>• Ensure technical upskilling for employees through training and strengthen robustness of technology platforms to facilitate business continuity after crises and incidents</li> <li>• Propose corrective actions based on risk exposure relating to employee conduct, business processes, and/or technology platforms</li> </ul>
<b>Implement enterprise risk and consequence management activities</b>	<ul style="list-style-type: none"> <li>• Collaborate with relevant business units to develop cross-functional risk management initiatives and projects that impact multiple risk disciplines and/or business units</li> <li>• Develop frameworks for risk reporting and incident management including action plans to manage emerging risks</li> <li>• Ensure timely reporting of risk exposure, stress testing, and risk assessment findings to internal stakeholders and audit activities</li> <li>• Implement enterprise risk assessment activities aligned to relevant frameworks</li> </ul>
<b>Maintain enterprise risk management framework</b>	<ul style="list-style-type: none"> <li>• Collaborate with business units to identify key risk indicators and risk thresholds to guide overall risk management activities</li> <li>• Develop policies and strategies for monitoring, managing, and escalating enterprise-level risks with input from relevant business units</li> </ul>

# Chief Risk Officer / Risk Partner / Head of Risk / Risk Management Director



## ROLE DESCRIPTION

The Chief Risk Officer/Risk Partner/Head of Risk/Risk Management Director is the organisation's steward of resilience—enabling bold decisions by managing enterprise-wide risk exposure.

Strategically oriented and well-versed in the organisation's business model and decision-making, he/she connects the dots to drive outcomes. He/She develops and defines enterprise-level policies and frameworks that set an acceptable risk appetite and strategies to maintain the organisation's collective risk exposure. With strong interpersonal skills, he/she partners business units and senior stakeholders to monitor the risk profile, identify and measure key risks, and drive controls that protect value and performance.

Highly experienced across risk disciplines and industries, he/she brings a big-picture approach to build risk culture and keep the organisation future-ready.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Establish culture of risk awareness and management</b>	<ul style="list-style-type: none"> <li>• Advocate a culture of risk awareness and active risk management across organisation</li> <li>• Brief senior stakeholders, board members, and management on operational risk activities, methodologies, and tools being implemented</li> <li>• Drive culture of technology risk literacy as a key emerging operational risk area</li> <li>• Establish organisational guidelines for employee conduct, technology compliance, and operational risk management activities in collaboration with senior management</li> </ul>
<b>Identify enterprise risk and controls</b>	<ul style="list-style-type: none"> <li>• Adjust enterprise strategies, policies, and frameworks to reflect new and/or changing trends and practices and to ensure they provide adequate risk coverage</li> <li>• Collaborate with business units to develop procedures for managing technology or cybersecurity breaches, ensuring business continuity</li> <li>• Develop risk response strategies to manage risk exposures relating to employee conduct, business processes, and/or technology platforms in collaboration with senior stakeholders</li> <li>• Review strategies to control identified priority risk areas in accordance with the enterprise risk management framework</li> </ul>
<b>Implement enterprise risk and consequence management activities</b>	<ul style="list-style-type: none"> <li>• Articulate impact of risk exposure, stress testing, and risk assessment findings to senior stakeholders to drive strategic decision-making activities</li> <li>• Contextualise frameworks to inform organisation's risk strategies</li> <li>• Implement proposed frameworks for risk reporting and incident management in line with business strategies and development of risk identification procedures</li> <li>• Set direction for cross-functional risk management initiatives and projects that impact multiple risk disciplines and/or business units</li> </ul>
<b>Maintain enterprise risk management framework</b>	<ul style="list-style-type: none"> <li>• Determine proposed policies and strategies for monitoring, managing, and escalating key risks which would impact at an enterprise level with input from business units and the board</li> <li>• Evaluate recommended risk thresholds and endorse acceptable key risk indicators for the organisation with input from relevant business units and the board</li> <li>• Lead development of enterprise risk management policies and frameworks in collaboration with senior stakeholders and the board</li> </ul>

## Tax

# Candisce Teo

Senior Manager,  
International Tax  
RSM Singapore



### Decisions, Not Just Compliance

*Behind every major business move is a tax decision. Advisers help leaders weigh trade-offs, manage risk, and act with confidence.*

While tax is often associated with forms and fine print, tax advisory sits at the centre of real business decisions—how a company enters a new market, structures cross-border operations, or builds a regional hub without taking on unnecessary risk.

That's the space Candisce works in. She helps clients analyse their structure and business models so that they can expand across borders while staying tax-efficient and compliant. Her day can range from understanding how different tax systems interact, to partnering with overseas network firms, and asking the right questions to ensure advice is practical, from supply chains to people strategy.

What makes this area especially rewarding early in a career is the blend of skills it requires: analytical thinking, judgement, and clear communication. You learn to identify what matters amid complexity, explain it simply, and provide options that leaders can act on.

### What's changing: a borderless workforce

With remote work and digital tools, employees can now be based anywhere. Questions arise quickly: Where should income be taxed? Has the business created a taxable presence overseas? How can organisations move talent globally without unintended consequences?

As a result, international tax is becoming increasingly relevant—and the work can be both fast-moving and purposeful.

— “Stay open-minded, and explore internships across audit, tax, and business advisory to discover where your strengths lie.”



### Tech advantage: less admin, more thinking

Automation is reducing time spent on repetitive tasks like data gathering and validation, freeing advisers to focus on higher-value work: judgement, scenario planning and insights.

Candisce's view: those who embrace technology and stay curious about the business behind the numbers will progress more quickly.

### The Real Edge: Critical Thinking and Clear Communication

Technical knowledge is only the starting point. Strong advisers think critically, focus on what matters and translate complex rules into practical options clients can act on.

“Stay open-minded, and explore internships across audit, tax, and business advisory to discover where your strengths lie,” Candisce advises.

# Tax Associate / Executive



## ROLE DESCRIPTION

The Tax Associate/Executive keeps clients and the business on track by delivering accurate, timely tax work that ensures compliance and supports sound decisions.

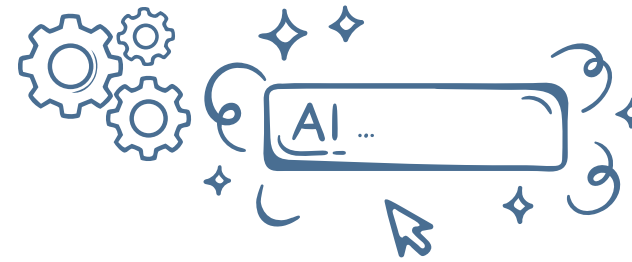
**Tax Professional Services:** He/She supports client engagements, working closely with the tax team and collaborating with advisory or audit teams.

**Business (Tax):** He/She strengthens in-house compliance and advisory. He/She uses tax technology—often with AI features—to prepare computations, schedules, and filings, turning complex rules into clear outcomes. Working with stakeholders, he/she resolves queries, improves processes, and surfaces value-adding opportunities. He/She researches and drafts practical recommendations across local, regional, and international tax matters, including corporate, individual, and goods and services tax.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Support statutory tax filings</b>	<ul style="list-style-type: none"> <li>• Leverage technology, including AI tools to research and analyse data to perform tax computations</li> <li>• Prepare accurate tax returns for e-filings</li> <li>• Prepare other tax-related statutory e-filings</li> <li>• Keep proper tax-related documentation</li> <li>• Check notices of assessment</li> <li>• Review tax provisions</li> </ul>
<b>Manage tax controversies</b>	<ul style="list-style-type: none"> <li>• Research and analyse data to draft responses</li> <li>• Draft responses to manage tax controversies, including defending organisation's or client's tax positions and responding to the tax authority's queries</li> </ul>
<b>Identify tax risk areas</b>	<ul style="list-style-type: none"> <li>• Analyse tax, accounting, business, legal, and governance information to identify tax risks, leveraging AI-enabled analytics to surface patterns and emerging issues</li> <li>• Monitor business operations and financial data to assess adherence to tax controls and risk policies, leveraging AI-assisted monitoring tools and dashboards to detect deviations and support ongoing compliance</li> </ul>
<b>Support provision of tax advice</b>	<ul style="list-style-type: none"> <li>• Analyse and interpret business operations data to support the drafting of tax advice for clients or management, leveraging AI-enabled analytics</li> <li>• Analyse data to aid the drafting of tax advice to the client or management, using data visualisation tools</li> </ul>
<b>Uphold professionalism and ethical standards</b>	<ul style="list-style-type: none"> <li>• Act in accordance with applicable professional and ethical standards</li> <li>• Identify and communicate ethical dilemmas to supervisors</li> </ul>

# Tax Senior / Senior Executive



## ROLE DESCRIPTION

The Tax Senior/Senior Executive helps businesses meet their tax obligations with confidence by delivering accurate compliance and practical advice. He/She supports his/her reporting officer to manage straightforward tax engagements end-to-end, using strong tax technical skills and business insight to resolve issues fast.

**Tax Professional Services:** He/She leverages technology and AI tools to plan, perform and review compliance work, build client relationships, and support transfer pricing, tax authority queries, and dispute matters.

**Business (Tax):** He/She strengthens internal tax controls, implements tax policies, prepares tax returns and reports, and monitors payments and refunds—so the organisation stays compliant and audit-ready.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Prepare statutory tax filings</b>	<ul style="list-style-type: none"> <li>Review tax computations and tax returns</li> <li>Review other tax-related statutory e-filings</li> <li>Research and analyse data to perform complex tax computations</li> <li>Leverage technology, including AI tools to prepare accurate complex tax returns for e-filing</li> <li>Identify developments that impact tax compliance</li> <li>Review tax provisions</li> </ul>
<b>Manage tax controversies</b>	<ul style="list-style-type: none"> <li>Review responses to manage tax controversies, including defending the organisation's or client's tax positions and responding to tax authority's queries</li> <li>Research and analyse data to draft responses to complex queries</li> </ul>
<b>Identify tax risk areas</b>	<ul style="list-style-type: none"> <li>Review research or reports on local and/or international issues that impact the client's or organisation's tax risk profile</li> <li>Review implications of tax risks to the client or organisation</li> <li>Comply with and analyse best practices, controls framework, and other tax risk policies</li> </ul>
<b>Draft tax advice</b>	<ul style="list-style-type: none"> <li>Identify tax issues across different tax types to draw out implications to the client or management</li> <li>Draft tax advice to the client or management</li> <li>Ensure proper documentation of tax technical and/or tax legal positions supporting the tax advice</li> </ul>
<b>Uphold professionalism and ethical standards</b>	<ul style="list-style-type: none"> <li>Uphold professional and ethical standards of the team</li> <li>Analyse ethical dilemmas and communicate them to senior management</li> </ul>

# Tax Manager

## ROLE DESCRIPTION

The Tax Manager provides tax services that turn complex tax compliance, reporting, and regulatory requirements (including cross-border considerations and documentation obligations) into clear actions—helping clients and teams move forward with confidence. He/She owns critical work, delivers high-quality outcomes, and lifts performance through coaching, mentoring, and smarter ways of working.

**Tax Professional Services:** He/She leads tax compliance and advisory engagements with technical rigour and practical judgement. He/She designs solutions, improves delivery, and builds trusted client relationships that create new opportunities. He/She grows capability by mentoring teams, contributing to new offerings, and managing timelines, resources, and cross-border delivery.

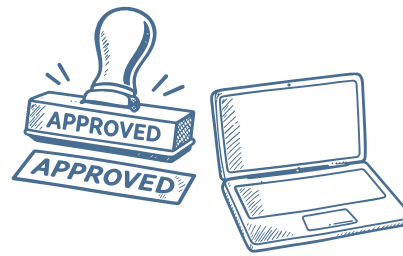
**Business (Tax):** He/She is the key contact for business units, external agents, and tax authorities—translating tax rules into workable decisions. He/She keeps obligations on track, resolves issues, and improves processes. By leveraging tax technology and AI, he/she helps the organisation stay ahead of change and deliver on strategic goals.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<b>Approve statutory tax filings</b>	<ul style="list-style-type: none"> <li>• Approve tax computations, tax returns, and other drafted statutory e-filings</li> <li>• Leverage technology, including AI tools, to oversee team's or organisation's tax compliance locally and/or internationally</li> <li>• Review and propose recommendations on existing and emerging tax or tax-related developments locally and/or internationally that have impact on the organisation's or client's tax compliance</li> <li>• Review draft tax policies or guidelines that may affect tax compliance</li> <li>• Review tax provisions</li> </ul>
<b>Manage tax controversies</b>	<ul style="list-style-type: none"> <li>• Approve responses to manage tax controversies, including defending organisation's or client's tax positions and responding to the tax authority's queries</li> </ul>
<b>Advise on tax risk management</b>	<ul style="list-style-type: none"> <li>• Advise tax implications and highlight tax risk areas to aid ongoing strategic decisions</li> <li>• Articulate relevant tax risks in a clear and concise manner to the client or organisation</li> <li>• Anticipate tax risks of the organisation through the understanding of interplay of various business functions and tax</li> <li>• Monitor emerging tax issues across various jurisdictions to highlight potential tax risks</li> <li>• Provide comments and recommendations on draft policies and guidelines that have tax risk implications</li> </ul>

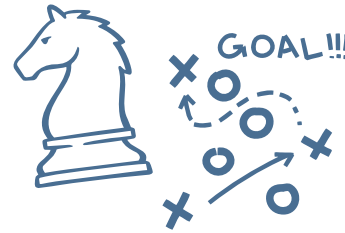


# Tax Manager *(continued)*



Critical Work Functions	Key Tasks
<b>Approve tax advice</b>	<ul style="list-style-type: none"><li>• Review tax advice across tax types to aid business decision-making for the client or organisation</li><li>• Communicate tax advice to client or management, taking into consideration business objectives and constraints</li><li>• Draft internal frameworks, standards, and processes to ensure quality tax advice</li></ul>
<b>Identify business development areas</b>	<ul style="list-style-type: none"><li>• Identify business development opportunities</li><li>• Propose new areas of engagement to the client</li><li>• Draft business proposals</li></ul>
<b>Uphold professionalism and ethical culture</b>	<ul style="list-style-type: none"><li>• Ensure the team maintains high professional and ethical standards</li><li>• Highlight ethical dilemmas to the client or organisation's management</li></ul>

# Tax Partner / Director / Vice President / Head of Tax



## ROLE DESCRIPTION

The Tax Partner/Director/Vice President/Head of Tax sets the tax agenda and turns complexity into clear, strategic action. He/She leads change across local, regional, and international landscapes, helping the organisation make better decisions and capture new opportunities.

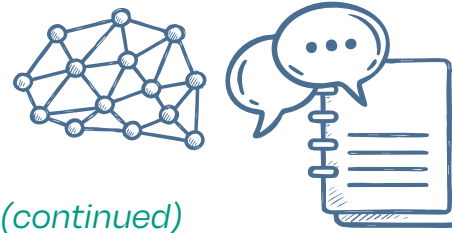
**Tax Professional Services:** He/She builds next-generation tax capabilities for the firm and clients, championing tax technology and AI to elevate insight and delivery. He/She leads flagship advisory engagements across planning, structuring, transfer pricing, and mergers and acquisitions, guiding senior stakeholders from first question to final outcome. He/She develops new ideas that expand services, mentors high-performing teams, and partners across the firm to solve complex issues with confidence and speed.

**Business (Tax):** He/She leads the jurisdiction tax function, ensuring compliance and alignment with global strategy. He/She drives key decisions on incentives, filings, and authority engagement, and provides practical guidance on new business and AI developments. He/She stays ahead of regulatory and technology shifts, strengthening how tax supports growth.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

Critical Work Functions	Key Tasks
<p><b>Approve statutory tax filings</b></p>	<ul style="list-style-type: none"> <li>Oversee tax computations, tax returns, and other drafted statutory e-filings</li> <li>Oversee compliance standards of the team or organisation locally and/or internationally</li> <li>Provide direction on the overall compliance standards and systems to ensure tax compliance</li> <li>Evaluate existing and draft tax policies, guidelines, procedures, and/or technologies to enhance tax compliance</li> </ul>
<p><b>Manage tax controversies</b></p>	<ul style="list-style-type: none"> <li>Lead the team to manage tax controversies, including defending the organisation's or client's positions and responding to the tax authority's queries</li> </ul>
<p><b>Advise on tax risk management</b></p>	<ul style="list-style-type: none"> <li>Finalise tax risk positions in relation to the client's or organisation's business strategy vis-à-vis local and global developments</li> <li>Advise client on risk management through an understanding of tax developments and key issues locally and/or internationally</li> <li>Interpret key tax issues in each jurisdiction advise senior management on the implications to the organisation's overall tax risk profile vis-à-vis business strategies</li> <li>Put in place framework and controls to monitor business and tax developments to ensure tax risks are minimised and/or managed in a proper manner</li> </ul>

# Tax Partner / Director / Vice President / Head of Tax *(continued)*



Critical Work Functions	Key Tasks
<p><b>Oversee tax advice</b></p>	<ul style="list-style-type: none"> <li>• Provide holistic tax advice to the organisation through an understanding of the business and interplay of various business functions</li> <li>• Approve tax advice offered to client or management</li> <li>• Oversee the communication of tax advice to relevant stakeholders</li> <li>• Implement frameworks and controls to ensure tax advice is drafted in accordance with established standards and aligned with the risk profile of the practice or the organisation</li> </ul>
<p><b>Drive strategic direction of business development</b></p>	<ul style="list-style-type: none"> <li>• Put in place procedures and processes to identify business development opportunities</li> <li>• Identify emerging technology and AI trends for business growth</li> <li>• Plan strategy and develop resources for new areas of business development</li> <li>• Approve proposals to the client or organisation</li> </ul>
<p><b>Advocate professionalism and an ethical environment</b></p>	<ul style="list-style-type: none"> <li>• Provide overall guidance on professional conduct and ethics</li> <li>• Determine appropriate course of action to address an ethical conflict</li> <li>• Establish internal policies and training programmes</li> <li>• Provide guidance on responses in the context of a tax engagement</li> </ul>

# Sustainability Reporting

## Lim Jun Wei

Assistant Manager  
(Sustainability  
Finance, Risk and  
Compliance)  
*Olam Agri*



### Business Beyond Profit: Why Sustainability Reporting Could Be Your Edge

*Jun Wei, a sustainability risk compliance professional at Olam Agri, explains how turning sustainability impact into decision-ready data is reshaping finance—and why students who can blend purpose with precision will be in demand.*

Walk into any boardroom today and you'll hear the familiar language of margins, forecasts, and risk. But another set of numbers is moving just as fast—greenhouse gas emissions, water stress across regions, labour conditions that can make or break a brand. Jun Wei's work at Olam Agri sits right at that intersection: translating environmental and social impact into decision—useful information leaders can act on.

#### When “green” becomes dollars and cents

He is excited by this growing shift: sustainability is no longer an “extra”—it's becoming a real cost, a real opportunity, and a real source of competitive advantage. As standards mature and regulation tightens, impacts that once stayed invisible are being priced in. For students, this creates a new kind of finance career—one that bridges sustainability and finance by translating environmental and social impacts into insights leaders can act on.

#### The skill that matters most: judgement

Ask Jun Wei what defines a good sustainability corporate professional and he starts with judgement—knowing what is truly material, and why. That can mean spotting issues that will eventually impact financial outcomes: Will new climate laws raise costs? Could a drought disrupt sourcing? Might labour practices trigger reputational risk? Because the data is rarely perfect, those who can make reasoned assumptions, connect numbers with context, and explain the “so what” in plain language will be highly valued.

— “Learn the craft, understand how sustainability issues play out in the real world, and help organisations make better decisions for the future.”



#### A career for builders: purpose, precision, and perspective

To Jun Wei, sustainability risk and reporting demands and rewards both curiosity and craft. It asks students to understand how the world works—energy systems, ecosystems, communities—and then translate that into the language organisations use to decide: metrics, controls, assurance, and targets.

Jun Wei believes standout graduates will be the ones who can pair purpose with precision. Sustainability reporting offers a rare mix: the discipline of accounting, the strategy of risk management, and the satisfaction of seeing your work shape real outcomes. For students wondering how they can make a difference without leaving business behind, he believes it comes down to three things. “Learn the craft, understand how sustainability issues play out in the real world, and help organisations make better decisions for the future,” he says.

# Sustainability / Environment, Social, and Governance Analyst



## ROLE DESCRIPTION

The Sustainability/Environmental, Social, and Governance (ESG) Analyst turns sustainability ambition into measurable action—helping the organisation prove progress, strengthen trust, and make better decisions.

Highly analytical, he/she gathers and analyses ESG data against targets, flags gaps, and translates insights into practical recommendations. He/She researches solutions, technologies, and strategies to lift performance, then prepares clear reports and disclosures that stand up to scrutiny.

With strong stakeholder engagement and communication skills, he/she aligns teams, explains findings, and influences action. He/She monitors compliance with relevant regulations and industry standards and demonstrates commitment to supporting adoption of sustainability principles throughout the organisation.

## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Conduct data analysis for assessing and managing ESG performance

#### Prepare ESG reports and disclosures

### Key Tasks

- Support the identification of key internal and/or external stakeholders needed for the sourcing of ESG impact and performance data
- Work with internal and/or external stakeholders to gather data related to environmental impact, social responsibility metrics, and corporate ethics
- Analyse data related to the performance and effectiveness of the organisation and its sustainability initiatives against goals and targets
- Use insights of data analysis to support recommendations for prioritising measures to improve ESG performance within the organisation
- Support operational teams with the maintenance and updating of databases and repositories of ESG-related data
- Collaborate with internal teams to automate data collection and visualisation for ESG-related metrics
- Research developing ESG-related disclosure requirements relevant to internal and external stakeholders
- Draft internal reports that communicate updates on ESG performance to internal stakeholders
- Support the preparation and submission of ESG reports, disclosures, and submissions, in adherence to reporting standards and frameworks
- Support the preparation of presentations for key internal and external stakeholders to report on the effectiveness of sustainability initiatives and programmes

# Sustainability / Environment, Social, and Governance Analyst *(continued)*



Critical Work Functions	Key Tasks
<b>Support compliance and ESG risk management activities</b>	<ul style="list-style-type: none"><li>• Support internal risk teams by conducting research on sustainability-related risks, their implications, and management approaches</li><li>• Support the implementation of risk mitigation strategies related to sustainability</li><li>• Support the implementation of internal governance controls to ensure accountability for risk management processes</li></ul>
<b>Assess the financial implications of sustainability initiatives</b>	<ul style="list-style-type: none"><li>• Conduct research on trends, commercial benefits, and industry benchmarks related to sustainability initiatives, to inform investor engagement strategies</li><li>• Support the identification of potential financial risks and opportunities across business units related to sustainability</li><li>• Support finance teams in assessing the financial implications of sustainability initiatives</li><li>• Utilise key performance indicators and metrics to support data analysis on the financial impact of sustainability initiatives</li></ul>
<b>Support the development of sustainability strategies and recommendations</b>	<ul style="list-style-type: none"><li>• Research ESG trends, industry benchmarks, and competitor activities to inform recommendations for sustainability strategies</li><li>• Gather feedback from stakeholders on their expectations and market demands related to sustainability strategies and priority areas for improvement</li><li>• Support the development of sustainability performance recommendations and strategies based on research, stakeholder engagements, and data analysis</li></ul>
<b>Support the development and delivery of sustainability projects</b>	<ul style="list-style-type: none"><li>• Support the development of business cases for sustainability projects, articulating the trade-off of financial investment against improved sustainability performance</li><li>• Support the development of project plans, metrics, and communication strategies for sustainability projects</li><li>• Monitor and report on sustainability project outcomes and metrics, including environmental, social, and financial impacts</li><li>• Identify barriers to sustainability project implementation and support the development of mitigation strategies</li><li>• Contribute to the development of communication and engagement materials for cross-functional collaboration on sustainability initiatives</li><li>• Support the communication of the progress of sustainability initiatives to internal and external stakeholders</li></ul>

# Sustainability / Environment, Social, and Governance Specialist

## ROLE DESCRIPTION

The Sustainability / Environmental, Social, and Governance (ESG) Specialist drives enterprise-wide sustainability impact—translating strategy into outcomes that strengthen trust, manage risk, and create long-term value.

He/She designs and delivers ESG initiatives aligned to organisational priorities and best practices, and oversees ESG reporting and disclosure efforts that stand up to scrutiny. He/She monitors and evaluates ESG performance metrics to track progress and sharpen decisions. He/She conducts ESG risk assessments and impact evaluations across operations, supply chains, and investment portfolios, translating findings into practical actions and innovation opportunities.

With strong technical expertise and business acumen, he/she engages stakeholders, builds partnerships, and embeds accountability so that sustainability principles take hold across the organisation.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

#### Implement sustainability strategies and recommendations

### Key Tasks

- Support engagements with internal and external stakeholders to understand their priorities, concerns, and expectations related to sustainability strategies
- Implement sustainability strategies and initiatives aligned with the organisation's sustainability goals
- Monitor emerging sustainability trends, best practices, and requirements to advise on opportunities for improving sustainability initiatives
- Work with cross-functional teams to integrate sustainability strategies into business operations and processes
- Provide subject matter expertise to enhance advice for senior management, board members, and key decision-makers on sustainability recommendations
- Champion a culture of sustainability within the organisation, fostering awareness, engagement, and accountability at all levels

#### Evaluate ESG impact and performance of the organisation and its activities

- Implement monitoring and reporting systems to track ESG performance, ensuring accuracy, transparency, and compliance with relevant standards and regulations
- Benchmark ESG performance against metrics, industry standards, and best practices, identifying areas for improvement and innovation
- Review and validate ESG data and related impact assessments, to ensure quality and accuracy
- Utilise advanced statistical modelling techniques and data visualisation tools to illustrate ESG impact and performance
- Conduct materiality assessments to prioritise sustainability strategies and initiatives related to improving ESG performance

# Sustainability / Environment, Social, and Governance Specialist *(continued)*



Critical Work Functions	Key Tasks
<p><b>Prepare ESG reports and disclosures</b></p>	<ul style="list-style-type: none"> <li>• Review emerging trends and developments related to ESG regulations, guidelines, and reporting</li> <li>• Align ESG reporting frameworks with the organisation's overall reporting processes, data collection systems, timelines, and stakeholder engagement activities</li> <li>• Draft ESG reports, disclosures, and submissions in alignment with reporting standards and frameworks</li> <li>• Utilise relevant indicators, calculation methodologies, and contextual considerations as part of ESG reporting to illustrate progress against targets and milestones</li> <li>• Implement data governance frameworks to uphold the integrity, accuracy, and quality of ESG reporting, in line with reporting standards</li> </ul>
<p><b>Assess financial implications of sustainability initiatives</b></p>	<ul style="list-style-type: none"> <li>• Conduct scenario planning to assess the financial impact of sustainability initiatives under different scenarios</li> <li>• Lead cross-functional engagement around potential sustainability-related financial risks and opportunities across business units</li> <li>• Support the development of business cases and models to evaluate the feasibility of sustainability investments and the financial value of sustainability initiatives</li> <li>• Develop key performance indicators for sustainability investments and benchmarks</li> </ul>
<p><b>Drive compliance and ESG risk management activities</b></p>	<ul style="list-style-type: none"> <li>• Support internal risk teams with the assessment, prioritisation, and management of sustainability-related risks</li> <li>• Support the integration of sustainability risk priorities into the organisation's overall business risk strategy</li> <li>• Implement risk mitigation strategies related to sustainability</li> <li>• Support operational teams to manage potential sustainability-related risks related to the organisation's activities</li> <li>• Collaborate with internal and external partners on sustainability audits to ensure compliance with sustainability regulations, policies, standards, and procedures</li> <li>• Implement governance frameworks to guide risk management processes and ESG monitoring activities, in collaboration with internal risk teams</li> </ul>

# Sustainability / Environment, Social, and Governance Specialist *(continued)*

## Critical Work Functions

**Support development and delivery of sustainability projects**

## Key Tasks

- Develop comprehensive project plans for sustainability initiatives, establish metrics to track against milestones, and monitor project budget and resource allocation
- Develop employee feedback mechanisms across the organisation to identify areas for improvement, challenges, or opportunities to enhance sustainability initiatives
- Develop risk mitigation action plans and implement measures to optimise the effectiveness of sustainability initiatives
- Support operational teams in the identification of necessary technologies, tools, and infrastructure for the implementation of sustainability initiatives
- Contribute to industry engagements by showcasing the positive impact of sustainability initiatives



# Chief Sustainability Officer / Sustainability Head / Lead / Director

## ROLE DESCRIPTION

The Chief Sustainability Officer/Sustainability Head/Lead/Director leads enterprise environmental, social, and governance (ESG) performance—setting direction and driving measurable outcomes that build trust and resilience.

He/She sets a clear sustainability vision and governance, aligned with business goals, industry trends, and stakeholder expectations, and defines ESG targets to drive the implementation of enterprise-wide sustainability initiatives. He/She tracks performance, surfaces risks and opportunities, and accelerates innovations that strengthen resilience and stakeholder confidence.

With strong leadership, strategic planning, and financial acumen, he/she influences senior leaders and external partners, serving as a trusted spokesperson who mobilises teams to deliver lasting impact.



## CRITICAL WORK FUNCTIONS AND KEY TASKS

### Critical Work Functions

**Develop and execute the organisation's sustainability strategies**

**Drive the implementation of sustainability initiatives across the organisation**

### Key Tasks

- Establish the organisation's sustainability vision, mission, and objectives, with a clearly defined future state to guide sustainability efforts
- Formulate sustainability strategies that integrate and align with the organisation's mission, values, and long-term goals
- Integrate innovative solutions, trends, technologies, and practices into the development of sustainability strategies
- Collaborate with key stakeholders to gather input for the development of sustainability strategies
- Advocate for the mitigation of sustainability issues within the organisation, highlighting the potential financial, environmental, and social benefits to key stakeholders
- Establish strategic partnerships with industry networks, associations, and research institutions to leverage their expertise when developing sustainability strategies
- Collaborate with leaders to develop commercial and product strategies that integrate sustainability recommendations
- Oversee the assessment and assurance of the organisation's sustainability performance by reviewing practices, policies, and performance
- Explore opportunities for improvement and implementation of sustainable initiatives that minimise ESG impact
- Establish action plans, roles and responsibilities, timelines, and milestones for sustainability initiatives
- Collaborate with internal departments to implement sustainability initiatives across the organisation's value chain

# Chief Sustainability Officer / Sustainability Head / Lead / Director *(continued)*

Critical Work Functions	Key Tasks
<p><b>Lead efforts to improve ESG performance</b></p>	<ul style="list-style-type: none"> <li>• Establish key performance indicators (KPIs) to measure the organisation's ESG performance</li> <li>• Define ESG targets and track progress against goals, based on the organisation's long-term sustainability objectives</li> <li>• Lead the reporting of progress against KPIs and ESG targets to senior management and relevant stakeholders</li> <li>• Influence the definition of internal policies related to ESG performance that incorporate scientific evidence, stakeholder perspectives, and sustainability principles</li> <li>• Establish governance structures for driving ESG performance by defining roles, responsibilities, and accountability mechanisms</li> <li>• Influence the design of ESG performance criteria used to assess suppliers and vendors</li> <li>• Provide insights and recommendations for enhancing the ESG practices of external suppliers across the supply chain</li> </ul>
<p><b>Oversee alignment of sustainability compliance, risks, and reporting</b></p>	<ul style="list-style-type: none"> <li>• Review risk assessments to identify and prioritise ESG risks and opportunities</li> <li>• Collaborate with internal stakeholders to integrate sustainability-related risks in the organisation's risk strategy</li> <li>• Review sustainability reports, providing guidance on risk mitigation strategies, sustainability standard operating procedures, and adherence to reporting frameworks and regulatory requirements</li> <li>• Assess the impact of new regulations and requirements on the organisation's sustainability strategies and reporting disclosures</li> <li>• Lead engagement with external assurance providers to enhance the credibility and reliability of sustainability assurance and disclosure efforts</li> <li>• Review audit reports by internal and/or external partners to identify improvement areas to sustainability policies, procedures, and strategies</li> <li>• Provide strategic guidance to internal stakeholders on emerging ESG issues that could have social and human rights implications</li> <li>• Evaluate the budget required to implement sustainability risk mitigation strategies</li> </ul>
<p><b>Lead internal and external stakeholder engagement to foster a culture of sustainability</b></p>	<ul style="list-style-type: none"> <li>• Develop strategies to engage employees at all levels of the organisation around sustainability initiatives</li> <li>• Engage senior leadership, board members, and investors to advocate for the integration of sustainability into decision-making and investments</li> <li>• Build and oversee a high-performing sustainability team by setting ambitious targets and providing guidance and support</li> <li>• Build and maintain strong relationships with government agencies, industry partners, and other external stakeholders to foster collaboration around sustainability</li> <li>• Participate in trade groups, regulatory forums, and policy discussions to drive sustainability practices externally and shape the development of sustainability policies, regulations, and standards</li> <li>• Represent the organisation at external events, conferences, and industry associations to showcase and influence sustainability efforts</li> </ul>

# Overview of Technical Skills and Competencies



## AUDIT ASSOCIATE

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditing and Assurance Standards	
	Auditor Independence	
	Engagement Execution	
	Engagement Quality Control	
Business Management	Business Acumen	
	Macroeconomic Analysis	
	Professional Scepticism and Judgment	
	Project Execution and Control	
Digital and Data Management	Stakeholder Management	
	Cybersecurity	
	Data Analytics	
	Data Governance	
Financial and Transaction Management	Technology Scanning	
	Accounting Standards	
Financial and Transaction Management	Financial Statements Analysis	
	Risk, Compliance, and Governance	Internal Controls
Professional and Business Ethics		
Risk Assessment		
Taxation	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## AUDIT SENIOR

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditing and Assurance Standards	
	Auditor Independence	
	Engagement Completion and Reporting	
	Engagement Execution	
	Engagement Planning	
	Engagement Quality Control	
Business Management	Engagement Review	
	Business Acumen	
	Change Management	
	Conflict Management	
	Macroeconomic Analysis	
	Professional Scepticism and Judgment	
Digital and Data Management	Project Execution and Control	
	Stakeholder Management	
	Cybersecurity	
	Data Analytics	
	Data Governance	
	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Financial Statements Analysis	
Risk, Compliance, and Governance	Internal Controls	
	Professional and Business Ethics	
	Risk Assessment	
Taxation	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## AUDIT SENIOR MANAGER / MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditing and Assurance Standards	
	Auditor Independence	
	Engagement Completion and Reporting	
	Engagement Execution	
	Engagement Planning	
	Engagement Quality Control	
	Engagement Review	
Business Management	Business Acumen	
	Business Innovation and Improvement	
	Business Opportunities Development	
	Change Management	
	Conflict Management	
	Disruption Management	
	Macroeconomic Analysis	
	Professional Scepticism and Judgment	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Data Governance	
	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Financial Statements Analysis	
Risk, Compliance, and Governance	Internal Controls	
	Professional and Business Ethics	
	Risk Assessment	
Taxation	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## AUDIT PARTNER / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditing and Assurance Standards	
	Auditor Independence	
	Engagement Completion and Reporting	
	Engagement Planning	
	Engagement Quality Control	
	Engagement Review	
	Business Acumen	
Business Management	Business Innovation and Improvement	
	Business Opportunities Development	
	Change Management	
	Conflict Management	
	Disruption Management	
	Macroeconomic Analysis	
	Professional Scepticism and Judgment	
	Project Execution and Control	
	Stakeholder Management	
	Cybersecurity	
Digital and Data Management	Data Analytics	
	Data Governance	
	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Financial Statements Analysis	
Risk, Compliance, and Governance	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Risk Assessment	
Taxation	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## ACCOUNTS EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Business Innovation and Improvement	
Business Management	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
Digital and Data Management	Accounting and Tax Systems	
	Data Analytics	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Financial Management	
	Financial Closing	
	Financial Reporting	
	Financial Reporting Quality	
	Financial Transactions	
	Group Accounting and Consolidation	
	Transactional Accounting	
	Internal Controls	
Professional and Business Ethics		
Risk, Compliance, and Governance	Tax Computation	
	Tax Implications	
	Taxation Laws	
Taxation	Transfer Pricing	
	Artificial Intelligence Application	
Technology Management	Artificial Intelligence Ethics and Governance	
	Climate Reporting	
Sustainability Reporting and Assurance		

## ACCOUNTANT

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Audit Frameworks	
Business Management	Business Innovation and Improvement	
	Conflict Management	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
	Stakeholder Management	
Digital and Data Management	Strategic Business Planning	
	Accounting and Tax Systems	
	Data Analytics	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
	Accounting Standards	
	Capital Expenditure and Investment Evaluation	
Financial and Transaction Management	Finance Business Partnering	
	Financial Management	
	Financial Closing	
	Financial Reporting	
	Financial Reporting Quality	
	Financial Statements Analysis	
	Group Accounting and Consolidation	
	Transactional Accounting	
	Internal Controls	
	Professional and Business Ethics	
Risk, Compliance, and Governance	Regulatory Compliance	
	Tax Computation	
	Tax Implications	
Taxation	Taxation Laws	
	Transfer Pricing	
	Artificial Intelligence Application	
Technology Management	Artificial Intelligence Ethics and Governance	
	Climate Reporting	
Sustainability Reporting and Assurance		

## FINANCE MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Audit Frameworks	
	Business Acumen	
Business Management	Business Innovation and Improvement	
	Conflict Management	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
	Stakeholder Management	
	Strategic Business Planning	
Digital and Data Management	Accounting and Tax Systems	
	Data Analytics	
	Digital Technology Adoption and Innovation	
Financial and Transaction Management	Technology Scanning	
	Accounting Standards	
	Budgeting	
	Finance Business Partnering	
	Financial Management	
	Financial Planning	
	Financial Reporting	
	Financial Reporting Quality	
	Financial Statements Analysis	
	Group Accounting and Consolidation	

TSC Category	Technical Skills and Competencies	Proficiency
Risk, Compliance, and Governance	Corporate and Business Law	
	Internal Controls	
	Non-Financial Reporting	
	Professional and Business Ethics	
	Regulatory Compliance	
	Regulatory Risk Assessment	
Taxation	Tax Implications	
	Taxation Laws	
Technology Management	Transfer Pricing	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Climate Reporting	

## TREASURY MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Macroeconomic Analysis	
	Management Decision Making	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
	Stakeholder Management	
	Strategic Business Planning	
Digital and Data Management	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Capital Expenditure and Investment Evaluation	
	Capital Raising	
	Cash Flow Management	
	Financial Management	
	Financial Reporting	
	Treasury Management	
Risk, Compliance, and Governance	Corporate and Business Law	
	Credit Risk Management	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Regulatory Risk Assessment	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Climate Reporting	

## HEAD OF TREASURY

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Macroeconomic Analysis	
	Management Decision Making	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
	Stakeholder Management	
	Strategic Business Planning	
Digital and Data Management	Technology Scanning	
Financial and Transaction Management	Accounting Standards	
	Capital Expenditure and Investment Evaluation	
	Capital Raising	
	Cash Flow Management	
	Financial Management	
	Financial Reporting	
	Treasury Management	
Risk, Compliance, and Governance	Corporate and Business Law	
	Credit Risk Management	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Regulatory Risk Assessment	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Climate Reporting	

## FINANCIAL CONTROLLER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Business Process Management	
	Change Management	
	Conflict Management	
	Disruption Management	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Management	
	Stakeholder Management	
	Strategic Business Planning	
	Data Analytics	
Digital and Data Management	Digital Technology Adoption and Innovation	
	Technology Scanning	
	Accounting Standards	
Financial and Transaction Management	Capital Expenditure and Investment Evaluation	
	Capital Raising	
	Cash Flow Management	
	Finance Business Partnering	
	Financial Management	
	Financial Analysis	
	Financial Planning	
	Financial Reporting	
	Financial Reporting Quality	
	Financial Statements Analysis	
	Valuation for Deal Structuring	

TSC Category	Technical Skills and Competencies	Proficiency
Risk, Compliance, and Governance	Corporate and Business Law	
	Internal Controls	
	Non-Financial Reporting	
	Professional and Business Ethics	
	Regulatory Compliance	
	Regulatory Risk Assessment	
	Regulatory Strategy	
Taxation	Tax Implications	
	Taxation Laws	
Technology Management	Transfer Pricing	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Climate Reporting	

## CHIEF FINANCIAL OFFICER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Benchmarking	
	Business Acumen	
	Business Innovation and Improvement	
	Business Process Management	
	Change Management	
	Conflict Management	
	Disruption Management	
Business Management	Macroeconomic Analysis	
	Management Decision Making	
	Performance Measurement Management	
	Professional Scepticism and Judgment	
	Professional Standards	
	Project Execution and Control	
	Project Management	
	Stakeholder Management	
	Strategic Business Planning	
	Accounting and Tax Systems	
Digital and Data Management	Data Analytics	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Financial and Transaction Management	Budgeting	
	Capital Expenditure and Investment Evaluation	
	Capital Raising	
	Finance Business Partnering	
	Financial Management	
	Financial Analysis	
	Financial Planning	
	Financial Reporting	
	Financial Reporting Quality	
	Valuation for Deal Structuring	

TSC Category	Technical Skills and Competencies	Proficiency
Risk, Compliance, and Governance	Corporate and Business Law	
	Fraud Risk Management	
	Internal Controls	
	Non-Financial Reporting	
	Professional and Business Ethics	
	Regulatory Risk Assessment	
	Regulatory Strategy	
	Risk Management	
	Tax Implications	
	Taxation Laws	
Taxation	Transfer Pricing	
	Artificial Intelligence Application	
Technology Management	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	

## MANAGEMENT ACCOUNTANT / FINANCIAL PLANNING AND ANALYSIS ANALYST / BUSINESS ANALYST

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Benchmarking	
	Conflict Management	
Business Management	Macroeconomic Analysis	
	Management Decision Making	
	Performance Measurement Management	
	Stakeholder Management	
	Strategic Business Planning	
Digital and Data Management	Accounting and Tax Systems	
	Data Analytics	
	Data Governance	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Financial and Transaction Management	Budgeting	
	Finance Business Partnering	
	Financial Analysis	
	Financial Planning	
	Financial Reporting	
Risk, Compliance, and Governance	Corporate and Business Law	
	Internal Controls	
	Professional and Business Ethics	
Taxation	Risk Management	
	Tax Implications	
Technology Management	Taxation Laws	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Climate Reporting	

## FINANCIAL PLANNING AND ANALYSIS MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Audit Compliance	
	Benchmarking	
	Business Innovation and Improvement	
Business Management	Conflict Management	
	Macroeconomic Analysis	
	Management Decision Making	
	Non-Financial Reporting	
	Performance Measurement Management	
Digital and Data Management	Stakeholder Management	
	Strategic Business Planning	
	Accounting and Tax Systems	
	Data Analytics	
	Data Governance	
Financial and Transaction Management	Digital Technology Adoption and Innovation	
	Technology Scanning	
	Budgeting	
	Finance Business Partnering	
	Financial Management	
Risk, Compliance, and Governance	Financial Planning	
	Financial Reporting	
	Corporate and Business Law	
Taxation	Internal Controls	
	Professional and Business Ethics	
	Risk Management	
	Tax Implications	
	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	

## BUSINESS CONTROLLER / FINANCE DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency	
Assurance	Audit Compliance		
	Business Innovation and Improvement		
	Business Opportunities Development		
	Business Process Management		
	Change Management		
	Conflict Management		
	Business Management	Disruption Management	
		Macroeconomic Analysis	
		Management Decision Making	
		Non-Financial Reporting	
Performance Measurement Management			
Stakeholder Management			
Strategic Business Planning			
Digital and Data Management	Accounting and Tax Systems		
	Data Analytics		
	Data Governance		
	Digital Technology Adoption and Innovation		
	Technology Scanning		
Financial and Transaction Management	Budgeting		
	Capital Expenditure and Investment Evaluation		
	Finance Business Partnering		
	Financial Management		
	Financial Planning		
	Financial Reporting		
	Financial Reporting Quality		

TSC Category	Technical Skills and Competencies	Proficiency
Risk, Compliance, and Governance	Corporate and Business Law	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Strategy	
	Risk Management	
Taxation	Tax Implications	
	Taxation Laws	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	

## BUSINESS VALUATION ASSOCIATE / EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Benchmarking	
	Business Acumen	
	Business Opportunities Development	
	Macroeconomic Analysis	
	Stakeholder Management	
	Strategic Business Planning	
<b>Digital and Data Management</b>	Data Analytics	
	Data Governance	
	Technology Scanning	
<b>Financial and Transaction Management</b>	Financial Analysis	
	Financial Modelling	
	Financial Statements Analysis	
<b>Risk, Compliance, and Governance</b>	Corporate and Business Law	
	Professional and Business Ethics	
<b>Taxation</b>	Taxation Laws	
<b>Valuation</b>	Valuation Approaches and Methodologies	
	Valuation Conclusion and Reporting	
	Valuation Of Different Classes Of Interest	
	Valuation Research and Analysis	

## BUSINESS VALUATION SENIOR / SENIOR EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Benchmarking	
	Business Acumen	
	Business Opportunities Development	
	Macroeconomic Analysis	
	Project Execution and Control	
	Project Feasibility Assessment	
<b>Digital and Data Management</b>	Stakeholder Management	
	Strategic Business Planning	
	Data Analytics	
	Data Governance	
<b>Financial and Transaction Management</b>	Technology Scanning	
	Financial Analysis	
	Financial Modelling	
<b>Risk, Compliance, and Governance</b>	Financial Statements Analysis	
	Corporate and Business Law	
<b>Taxation</b>	Professional and Business Ethics	
	Taxation Laws	
<b>Valuation</b>	Valuation Approaches and Methodologies	
	Valuation Conclusion and Reporting	
	Valuation Of Different Classes Of Interest	
	Valuation Research and Analysis	

## BUSINESS VALUATION MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Benchmarking	
	Business Acumen	
	Business Opportunities Development	
	Macroeconomic Analysis	
	Project Execution and Control	
	Project Feasibility Assessment	
	Stakeholder Management	
	Strategic Business Planning	
<b>Digital and Data Management</b>	Data Analytics	
	Data Governance	
	Technology Scanning	
<b>Financial and Transaction Management</b>	Financial Analysis	
	Financial Modelling	
	Financial Statements Analysis	
<b>Risk, Compliance, and Governance</b>	Corporate and Business Law	
	Professional and Business Ethics	
<b>Taxation</b>	Taxation Laws	
<b>Valuation</b>	Valuation Approaches and Methodologies	
	Valuation Conclusion and Reporting	
	Valuation Of Different Classes Of Interest	
	Valuation Research and Analysis	

## BUSINESS VALUATION PARTNER / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Benchmarking	
	Business Acumen	
	Business Opportunities Development	
	Macroeconomic Analysis	
	Project Execution and Control	
	Project Feasibility Assessment	
	Stakeholder Management	
	Strategic Business Planning	
<b>Digital and Data Management</b>	Data Analytics	
	Data Governance	
	Technology Scanning	
<b>Financial and Transaction Management</b>	Financial Analysis	
	Financial Modelling	
	Financial Statements Analysis	
<b>Risk, Compliance, and Governance</b>	Corporate and Business Law	
	Professional and Business Ethics	
<b>Taxation</b>	Taxation Laws	
<b>Valuation</b>	Valuation Approaches and Methodologies	
	Valuation Conclusion and Reporting	
	Valuation Of Different Classes Of Interest	
	Valuation Research and Analysis	

## MERGERS AND ACQUISITIONS ASSOCIATE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Information Gathering and Analysis	
	Macroeconomic Analysis	
	Post-Deal Integration Management	
	Project Execution and Control	
	Project Feasibility Assessment	
	Project Management	
	Stakeholder Management	
	Valuation for Deal Structuring	
	Financial and Transaction Management	Capital Raising
Financial Management		
Financial Analysis		
Financial Modelling		
Financial Statements Analysis		
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
	Regulatory Compliance	
	Risk Assessment	
	Risk Management	
Transaction Due Diligence		

## MERGERS AND ACQUISITIONS SENIOR ASSOCIATE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Information Gathering and Analysis	
	Macroeconomic Analysis	
	Post-Deal Integration Management	
	Project Execution and Control	
	Project Feasibility Assessment	
	Project Management	
	Stakeholder Management	
	Valuation for Deal Structuring	
	Financial and Transaction Management	Capital Raising
Financial Management		
Financial Analysis		
Financial Modelling		
Financial Statements Analysis		
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
	Regulatory Compliance	
	Risk Assessment	
	Risk Management	
Transaction Due Diligence		

## MERGERS AND ACQUISITIONS MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Information Gathering and Analysis	
	Macroeconomic Analysis	
	Post-Deal Integration Management	
	Project Execution and Control	
	Project Feasibility Assessment	
	Project Management	
	Stakeholder Management	
	Valuation for Deal Structuring	
	Financial and Transaction Management	Capital Raising
Financial Management		
Financial Analysis		
Financial Modelling		
Financial Statements Analysis		
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
	Regulatory Compliance	
	Risk Assessment	
	Risk Management	
Transaction Due Diligence		

## MERGERS AND ACQUISITIONS PARTNER / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Information Gathering and Analysis	
	Macroeconomic Analysis	
	Post-Deal Integration Management	
	Project Execution and Control	
	Project Feasibility Assessment	
	Project Management	
	Stakeholder Management	
	Valuation for Deal Structuring	
	Financial and Transaction Management	Capital Raising
Financial Management		
Financial Analysis		
Financial Modelling		
Financial Statements Analysis		
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
	Regulatory Compliance	
	Risk Assessment	
	Risk Management	
Transaction Due Diligence		

## FINANCIAL FORENSICS ASSOCIATE / EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Financial Crime Laws and Regulations	
	Litigation Support	
	Professional Scepticism and Judgment	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Cybersecurity	
	Digital Forensics	
	Evidence Management	
	Forensic Data Analytics	
	Programming and Coding	
Financial and Transaction Management	Technology Scanning	
	Accounting Standards	
	Financial Statements Analysis	
Risk, Compliance, and Governance	Corporate and Business Law	
	Fraud Detection and Prevention	
	Fraud Investigation Planning and Execution	
	Professional and Business Ethics	
	Regulatory Risk Assessment	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Greenhouse Gas Accounting	

## FINANCIAL FORENSICS SENIOR / SENIOR EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Conflict Management	
	Financial Crime Laws and Regulations	
	Litigation Support	
	Professional Scepticism and Judgment	
	Project Execution and Control	
Digital and Data Management	Project Management	
	Stakeholder Management	
	Cybersecurity	
	Digital Forensics	
	Evidence Management	
Financial and Transaction Management	Forensic Data Analytics	
	Programming and Coding	
	Technology Scanning	
	Accounting Standards	
	Financial Statements Analysis	
Risk, Compliance, and Governance	Valuation Approaches and Methodologies	
	Corporate and Business Law	
	Internal Controls	
	Fraud Detection and Prevention	
	Fraud Investigation Planning and Execution	
Technology Management	Professional and Business Ethics	
	Regulatory Risk Assessment	
	Risk Assessment	
	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Greenhouse Gas Accounting	

## FINANCIAL FORENSICS MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Business Opportunities Development	
	Conflict Management	
	Financial Crime Laws and Regulations	
	Litigation Support	
	Professional Scepticism and Judgment	
	Project Execution and Control	
	Project Management	
<b>Digital and Data Management</b>	Stakeholder Management	
	Cybersecurity	
	Digital Forensics	
	Evidence Management	
	Forensic Data Analytics	
<b>Financial and Transaction Management</b>	Programming and Coding	
	Technology Scanning	
	Accounting Standards	
	Financial Statements Analysis	
<b>Risk, Compliance, and Governance</b>	Valuation Approaches and Methodologies	
	Corporate and Business Law	
	Internal Controls	
	Fraud Detection and Prevention	
	Fraud Investigation Planning and Execution	
	Governance	
	Professional and Business Ethics	
<b>Technology Management</b>	Regulatory Risk Assessment	
	Risk Assessment	
<b>Sustainability Reporting and Assurance</b>	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
	Greenhouse Gas Accounting	

## FINANCIAL FORENSICS PARTNER / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
<b>Business Management</b>	Business Opportunities Development	
	Conflict Management	
	Financial Crime Laws and Regulations	
	Litigation Support	
	Professional Scepticism and Judgment	
	Project Execution and Control	
	Project Management	
<b>Digital and Data Management</b>	Stakeholder Management	
	Cybersecurity	
	Digital Forensics	
	Evidence Management	
	Forensic Data Analytics	
<b>Financial and Transaction Management</b>	Programming and Coding	
	Technology Scanning	
	Accounting Standards	
	Financial Statements Analysis	
<b>Risk, Compliance, and Governance</b>	Valuation Approaches and Methodologies	
	Corporate and Business Law	
	Internal Controls	
	Fraud Detection and Prevention	
	Fraud Investigation Planning and Execution	
	Governance	
	Professional and Business Ethics	
<b>Technology Management</b>	Regulatory Risk Assessment	
	Risk Assessment	
<b>Sustainability Reporting and Assurance</b>	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
	Greenhouse Gas Accounting	

## RESTRUCTURING AND INSOLVENCY ASSOCIATE / EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Corporate and Business Law	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Data Analytics	
	Data Governance	
	Data Storytelling and Visualisation	
Financial and Transaction Management	Capital Raising	
	Cash Flow Management	
	Claims Management	
	Debt Restructuring	
	Financial Analysis	
	Financial Management	
	Financial Modelling	
	Financial Statements Analysis	
	Restructuring Insolvency Advisory	
	Transaction Due Diligence	
Valuation for Deal Structuring		
Risk, Compliance, and Governance	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## RESTRUCTURING AND INSOLVENCY SENIOR / SENIOR EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Corporate and Business Law	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Data Analytics	
	Data Governance	
	Data Storytelling and Visualisation	
Financial and Transaction Management	Capital Raising	
	Cash Flow Management	
	Claims Management	
	Debt Restructuring	
	Financial Analysis	
	Financial Management	
	Financial Modelling	
	Financial Statements Analysis	
	Restructuring Insolvency Advisory	
	Transaction Due Diligence	
Valuation for Deal Structuring		
Risk, Compliance, and Governance	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## RESTRUCTURING AND INSOLVENCY MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Corporate and Business Law	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Data Analytics	
	Data Governance	
	Data Storytelling and Visualisation	
Financial and Transaction Management	Capital Raising	
	Cash Flow Management	
	Claims Management	
	Debt Restructuring	
	Financial Analysis	
	Financial Management	
	Financial Modelling	
	Financial Statements Analysis	
	Restructuring Insolvency Advisory	
	Transaction Due Diligence	
Valuation for Deal Structuring		
Risk, Compliance, and Governance	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	
	Sustainability Assurance	

## RESTRUCTURING AND INSOLVENCY PARTNER / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Acumen	
	Business Negotiation	
	Business Opportunities Development	
	Conflict Management	
	Corporate and Business Law	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Data Analytics	
	Data Governance	
	Data Storytelling and Visualisation	
Financial and Transaction Management	Capital Raising	
	Cash Flow Management	
	Claims Management	
	Debt Restructuring	
	Financial Analysis	
	Financial Management	
	Financial Modelling	
	Financial Statements Analysis	
	Restructuring Insolvency Advisory	
	Transaction Due Diligence	
Valuation for Deal Structuring		
Risk, Compliance, and Governance	Professional and Business Ethics	
	Regulatory Compliance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	
	Sustainability Assurance	

## SENIOR INTERNAL AUDITOR / INTERNAL AUDITOR

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditor Independence	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Business Process Analysis	
	Information Gathering and Analysis	
	Professional Standards	
	Project Execution and Control	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Infocomm Security and Data Privacy	
Financial and Transaction Management	Financial Statements Analysis	
Internal Audit	Due Professional Care	
	Internal Audit Engagement Execution	
	Internal Audit Engagement Planning	
Risk, Compliance, and Governance	Enterprise Risk Management	
	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Risk Management	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## INTERNAL AUDIT MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditor Independence	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Business Process Analysis	
	Information Gathering and Analysis	
	Professional Standards	
	Project Execution and Control	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Infocomm Security and Data Privacy	
	Technology Scanning	
Financial and Transaction Management	Financial Statements Analysis	
Internal Audit	Due Professional Care	
	Internal Audit Engagement Execution	
	Internal Audit Engagement Planning	
	Internal Audit Function Management	
	Internal Audit Quality Assurance	
	Enterprise Risk Management	
Risk, Compliance, and Governance	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
Technology Management	Risk Management	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Sustainability Assurance	

## INTERNAL AUDIT SENIOR MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditor Independence	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Business Process Analysis	
	Information Gathering and Analysis	
	Professional Standards	
	Project Execution and Control	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Infocomm Security and Data Privacy	
	Technology Scanning	
Financial and Transaction Management	Financial Statements Analysis	
	Due Professional Care	
Internal Audit	Internal Audit Engagement Execution	
	Internal Audit Engagement Planning	
	Internal Audit Function Management	
	Internal Audit Quality Assurance	
	Enterprise Risk Management	
Risk, Compliance, and Governance	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Risk Management	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Sustainability Assurance	

## CHIEF AUDIT EXECUTIVE / HEAD OF INTERNAL AUDIT

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditor Independence	
	Business Acumen	
	Business Innovation and Improvement	
Business Management	Business Process Analysis	
	Information Gathering and Analysis	
	Professional Standards	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Infocomm Security and Data Privacy	
Financial and Transaction Management	Technology Scanning	
	Financial Statements Analysis	
Internal Audit	Due Professional Care	
	Internal Audit Engagement Execution	
	Internal Audit Engagement Planning	
	Internal Audit Function Management	
	Internal Audit Quality Assurance	
Risk, Compliance, and Governance	Enterprise Risk Management	
	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
Technology Management	Risk Management	
	Artificial Intelligence Application	
Sustainability Reporting and Assurance	Artificial Intelligence Ethics and Governance	
	Sustainability Assurance	

## RISK MANAGEMENT SPECIALIST

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Continuity Management	
	Business Process Analysis	
	Macroeconomic Analysis	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Data Governance	
	Digital Technology Adoption and Innovation	
	Systems Thinking Application	
Financial and Transaction Management	Financial Analysis	
Risk, Compliance, and Governance	Corporate and Business Law	
	Environment and Social Governance	
	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Risk Assessment	
	Risk Advisory	
	Risk Appetite and Goals Setting	
	Risk Management	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	

## RISK MANAGEMENT MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Continuity Management	
	Business Process Analysis	
	Macroeconomic Analysis	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Data Governance	
	Digital Technology Adoption and Innovation	
	Systems Thinking Application	
Financial and Transaction Management	Financial Analysis	
Risk, Compliance, and Governance	Corporate and Business Law	
	Environment and Social Governance	
	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Risk Assessment	
	Risk Advisory	
	Risk Appetite and Goals Setting	
	Risk Management	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	
	Sustainability Assurance	

## CHIEF RISK OFFICER / RISK PARTNER / HEAD OF RISK / RISK MANAGEMENT DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Continuity Management	
	Business Process Analysis	
	Macroeconomic Analysis	
	Project Execution and Control	
	Stakeholder Management	
Digital and Data Management	Cybersecurity	
	Data Analytics	
	Data Governance	
	Digital Technology Adoption and Innovation	
	Systems Thinking Application	
Financial and Transaction Management	Financial Analysis	
Risk, Compliance, and Governance	Corporate and Business Law	
	Environment and Social Governance	
	Fraud Risk Management	
	Governance	
	Internal Controls	
	Professional and Business Ethics	
	Regulatory Risk Assessment	
	Risk Advisory	
	Risk Appetite and Goals Setting	
	Risk Management	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	
Sustainability Reporting and Assurance	Climate Reporting	
	Sustainability Assurance	

Basic Intermediate Advanced

## TAX ASSOCIATE / EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Stakeholder Management	
Digital and Data Management	Accounting and Tax Systems	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
Taxation	Tax Advisory	
	Tax Compliance	
	Tax Controversy Management	
	Tax Risk Management	
	Taxation Laws	
	Transfer Pricing	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## TAX SENIOR / SENIOR EXECUTIVE

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Opportunities Development	
	Stakeholder Management	
Digital and Data Management	Accounting and Tax Systems	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
Taxation	Tax Advisory	
	Tax Compliance	
	Tax Controversy Management	
	Tax Risk Management	
	Taxation Laws	
	Transfer Pricing	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## TAX MANAGER

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Opportunities Development	
	Stakeholder Management	
Digital and Data Management	Accounting and Tax Systems	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
Taxation	Tax Advisory	
	Tax Compliance	
	Tax Controversy Management	
	Tax Risk Management	
	Taxation Laws	
	Transfer Pricing	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## TAX PARTNER / DIRECTOR / VICE PRESIDENT / HEAD OF TAX

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Business Opportunities Development	
	Stakeholder Management	
Digital and Data Management	Accounting and Tax Systems	
	Digital Technology Adoption and Innovation	
	Technology Scanning	
Risk, Compliance, and Governance	Corporate and Business Law	
	Professional and Business Ethics	
Taxation	Tax Advisory	
	Tax Compliance	
	Tax Controversy Management	
	Tax Risk Management	
	Taxation Laws	
	Transfer Pricing	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## SUSTAINABILITY / ENVIRONMENT, SOCIAL, AND GOVERNANCE ANALYST

TSC Category	Technical Skills and Competencies	Proficiency
Assurance	Auditing and Assurance Standards	
	Benchmarking	
Business Management	Business Environment Analysis	
	Project Management	
	Stakeholder Management	
Digital and Data Management	Data Analytics	
Financial and Transaction Management	Financial Analysis	
Investment and Financial Management	Market Research and Analysis	
Risk Management, Governance, and Regulatory Compliance	Business Risk Assessment	
	Risk Analytics	
	Risk Compliance and Governance	
Sustainable Finance	Sustainability Reporting	
	Sustainability Risk Management	
Sustainability Reporting and Assurance	Climate Reporting	
	Environment Impact Assessment	
	Greenhouse Gas Accounting	
	Sustainability Assurance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## SUSTAINABILITY / ENVIRONMENT, SOCIAL, AND GOVERNANCE SPECIALIST

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Continuity Management	
	Business Process Analysis	
	Change Management	
	Macroeconomic Analysis	
	Project Management	
Digital and Data Management	Data Analytics	
Financial and Transaction Management	Financial Analysis	
Quality Assurance and Quality Control Management	Audit and Review Management	
Risk, Compliance, and Governance	Audit Compliance	
	Environment and Social Governance	
	Internal Controls	
	Regulatory Risk Assessment	
	Risk Advisory	
	Risk Management	
Risk Management, Governance, and Regulatory Compliance	Corporate Governance	
Sustainable Finance	Sustainability Reporting	
	Sustainability Risk Management	
Sustainability Reporting and Assurance	Climate Reporting	
	Environment Impact Assessment	
	Greenhouse Gas Accounting	
	Sustainability Assurance	
Technology Management	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

## CHIEF SUSTAINABILITY OFFICER / SUSTAINABILITY HEAD / LEAD / DIRECTOR

TSC Category	Technical Skills and Competencies	Proficiency
Business Management	Benchmarking	
	Business Acumen	
	Business Innovation and Improvement	
	Business Continuity Management	
	Business Process Management	
	Business Risk Management	
	Change Management	
	Disruption Management	
	Management Decision Making	
	Non-Financial Reporting	
	Performance Management	
	Strategic Business Planning	
	Stakeholder Management	
	Business and Project Management	Sustainability Management
Digital and Data Management	Data Analytics	
Financial and Transaction Management	Financial Analysis	
General Management	Strategy Execution	
Quality Assurance and Quality Control Management	Audit and Review Management	

TSC Category	Technical Skills and Competencies	Proficiency
Risk, Compliance, and Governance	Audit Compliance	
	Environment and Social Governance	
	Internal Controls	
	Regulatory Risk Assessment	
	Regulatory Strategy	
	Regulatory Compliance	
	Risk Management	
Sustainable Finance	Sustainability Reporting	
	Sustainability Risk Management	
Sustainability Reporting and Assurance	Climate Reporting	
	Environment Impact Assessment	
	Greenhouse Gas Accounting	
Technology Management	Sustainability Assurance	
	Artificial Intelligence Application	
	Artificial Intelligence Ethics and Governance	

# About Accounting and Corporate Regulatory Authority

The Accounting and Corporate Regulatory Authority (ACRA) is the regulator of business registration, financial reporting, public accountants, and corporate service providers. We are responsible for developing the accountancy sector and setting the accounting standards for companies, charities, co-operative societies, and societies in Singapore. ACRA fosters a vibrant and trusted business environment that enables innovation and growth and contributes towards making Singapore the best place for business.

For more information, please visit [www.acra.gov.sg](http://www.acra.gov.sg)



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