

## **Module Exemption Guide for Other Degrees**

**Universiti Kebangsaan Malaysia (UKM), The National University of Malaysia, Malaysia**

Exemption criteria:

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	EPPA2013 Accounting and Financial Reporting I EPPA2023 Accounting and Financial Reporting II
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	EPPA2033 Cost Accounting EPPA3053 Management Accounting
Assurance (ASF)	EPPA3013 Auditing EPPA4313 Advance Auditing and Investigation
Financial Management (FMF)	EPPM2114 Financial Management EPPM3644 Corporate Finance and Restructuring EPPM4433 International Finance
Singapore Taxation (TXF)	None

*The above list of university modules names/codes are determined based on the course information submitted by the Candidates for their FP applications. Hence, the list is not exhaustive, and is subject to subsequent reviews and changes. Exemptions granted will be subject to ACRA's sole discretion at any time.*