Module Exemption Guide for Direct Entry Degrees

Singapore Institute of Technology (SIT), Singapore

Bachelor of Accountancy

Exemption criteria:

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC1001 Introduction to Financial Accounting ACC1012 Regulatory Framework of Accounting ACC2001 Financial Accounting ACC2007 Company Accounting
Advanced Financial Reporting (AFF)	ACC1001 Introduction to Financial Accounting ACC1012 Regulatory Framework of Accounting; *AND* ACC2001 Financial Accounting ACC2007 Company Accounting ACC3301 Advanced Company Accounting *(module for the "Corporate Accounting" Focus)* ACC3303 Corporate Reporting and Financial Analysis *(module for the "Corporate Accounting" Focus)* *OR* ACC2001 Financial Accounting *(for cohorts who have completed the module in Trimester 1 AY2016/2017 and onwards)* ACC2007 Company Accounting *(for cohorts who have completed the module in Trimester 1 AY2016/2017 and onwards)* ACC3004 Accounting for Decision Making and Control (for cohorts who have completed the module in Trimester 3 AY2016/2017 and onwards)*
Accounting for Decision Making (ADF)	ACC1010 Introduction to Management Accounting ACC2008 Management Accounting and Control
Assurance (ASF)	ACC1009 Audit Process ACC2002 Auditing ACC2006 Accounting Information Systems/ ACC2106 Digital Accounting
Financial Management (FMF)	ACC1002 Introduction to Economics ACC1005 Foundations of Finance ACC2004 Corporate Finance ACC2005 Investment Analysis ACC2006 Accounting Information Systems/ ACC2106 Digital Accounting ACC3006 Business Valuation and Analysis
Singapore Taxation (TXF)	ACC3005 Taxation

The above list of university modules names/codes are determined based on the course information submitted by the Candidates for their FP applications and/or accreditation of the university degrees. 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.