

Module Exemption Guide for Other Degrees

Universiti Sains Malaysia, Malaysia

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)	<ol style="list-style-type: none">1. ACW163 Financial Accounting and Reporting I2. ACW264 Financial Accounting and Reporting II3. ACW265 Financial Accounting and Reporting III
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	<ol style="list-style-type: none">1. ACW170 Management Accounting I2. ACW271 Management Accounting II3. ACW472 Management Accounting and Control4. ATW393E Strategic Management
Assurance (ASF)	<ol style="list-style-type: none">1. ACW250 Auditing2. ACW352 Advanced Auditing
Financial Management (FMF)	None
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.