

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

### **Universiti Utara 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)	BKAF1023 Introduction to Financial Accounting BKAF2043 Financial Accounting and Reporting I BKAF2053 Financial Accounting and Reporting II BKAF3063 Financial Accounting and Reporting III
Advanced Financial Reporting (AFF)	BKAF2053 Financial Accounting and Reporting II BKAF3063 Financial Accounting and Reporting III BKAF3073 Financial Accounting and Reporting IV BKAF3083 Accounting Theory and Practice
Accounting for Decision Making (ADF)	BKAM2013 Management Accounting I BKAM3023 Management Accounting II BKAM3033 Seminar in Management Accounting
Assurance (ASF)	BKAA2013 Auditing and Assurance I BKAA3023 Auditing and Assurance II
Financial Management (FMF)	BWFF2013 Financial Management I BWFF2043 Advanced Financial Management BKAI3043 Risk Management and Corporate Governance BKAM3023 Management Accounting II
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.*