

## **Module Exemption Guide for Professional Qualifications**

### **Association of Chartered Certified Accountants (ACCA)**

Exemption criteria:

- Applicants are required to **hold recognised undergraduate degree(s) and have completed the relevant ACCA examinations** to be eligible to seek module exemptions from FP.

| <b>Singapore CA Qualification (Foundation) Module</b> | <b>With a pass grade in the modules listed (including exemptions granted by ACCA)</b> |
|-------------------------------------------------------|---------------------------------------------------------------------------------------|
| Principles of Financial Reporting (PFF)               | F7 / FR Financial Reporting                                                           |
| Advanced Financial Reporting (AFF)                    | P2 Corporate Reporting<br><b>OR</b><br>SBR Strategic Business Reporting               |
| Accounting for Decision Making (ADF)                  | F2 / MA Management Accounting<br>F5 / PM Performance Management                       |
| Assurance (ASF)                                       | F8 / AA Audit and Assurance<br><b>OR</b><br>P7/ AAA Advanced Audit and Assurance      |
| Financial Management (FMF)                            | F9 / FM Financial Management                                                          |
| Singapore Taxation (TXF)                              | F6 / TX Taxation (Singapore)<br><b>OR</b><br>P6 / ATX Advanced Taxation (Singapore)   |

*The above list of ACCA 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.*