

Module Exemption Guide for Other Degrees

Chulalongkorn University, Thailand

Exemption criteria:

For modules offered under Bachelor of Accountancy (B.Acc.) program

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	2601113 Principles of Accounting 2601212 Intermediate Accounting I 2601213 Intermediate Accounting II 2601421 Advanced Accounting 1 2601422 Advanced Accounting II
Advanced Financial Reporting (AFF)	2601212 Intermediate Accounting I 2601213 Intermediate Accounting II 2601421 Advanced Accounting 1 2601422 Advanced Accounting II 2601431 Financial Reports Analysis
Accounting for Decision Making (ADF)	2601114 Cost Accounting 2601231 Managerial Accounting 2601431 Financial Reports Analysis
Assurance (ASF)	2601354 Information Systems Control and Audit 2601361 Auditing
Financial Management (FMF)	2601431 Financial Reports Analysis 2604294 Fundamentals Of Corporate Finance
Singapore Taxation (TXF)	None

For modules offered under Business Administration program with a major in Accounting (BBA–Accounting)

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	2601121 Principles of Accounting 2601222 Intermediate Accounting I 2601223 Intermediate Accounting II 2601323 Advanced Accounting I 2601423 Advanced Accounting II
Advanced Financial Reporting (AFF)	2601222 Intermediate Accounting I 2601223 Intermediate Accounting II 2601323 Advanced Accounting I 2601423 Advanced Accounting II 2601429 Financial Reporting and Analysis
Accounting for Decision Making (ADF)	2601224 Managerial Accounting 2601225 Cost Accounting 2601429 Financial Reporting and Analysis
Assurance (ASF)	2601322 Auditing 2601426 EDP/Information System Audit 2601428 Advanced Auditing
Financial Management (FMF)	2604361 Business Finance 2604467 Advanced Business 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 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.