

Module Exemption Guide for Professional Qualifications

The Chartered Institute of Management Accountants (CIMA)

Exemption criteria:

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

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	BA3 Fundamentals of Financial Accounting AND F1 Financial Reporting AND F2 Advanced Financial Reporting
Advanced Financial Reporting (AFF)	F1 Financial Reporting AND F2 Advanced Financial Reporting
Accounting for Decision Making (ADF)	BA2 Fundamentals of Management Accounting AND P1 Management Accounting AND P2 Advanced Management Accounting
Assurance (ASF)	None
Financial Management (FMF)	P2 Advanced Management Accounting AND F1 Financial Reporting AND F2 Advanced Financial Reporting AND F3 Financial Strategy
Singapore Taxation (TXF)	None

The above list of CIMA CGMA 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 ISCA's sole discretion at any time.