Module Exemption Guide for Accredited Degree

Coventry University

Bachelor of Science (Honours) in Accounting and Finance

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university) |
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| Principles of Financial | DBA Business Accounting |
| Reporting (PFF) | DBA Principles of Accounting |
| | PS5000ACC Financial Reporting |
| | PS6003ACC Advanced Financial Reporting PS6001ACC Audit and Assurance |
| | P5000 FACC Addit and Assurance |
| Advanced Financial | PS6003ACC Advanced Financial Reporting |
| Reporting (AFF) | PS5000ACC Financial Reporting |
| Accounting for | DBA Management |
| Decision Making (ADF) | DBA Business Accounting |
| | Principles of Accounting |
| | PS5003ACC Management Accounting |
| | PS6005ACC Advanced management accounting PS5000ACC Financial Reporting |
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| Assurance (ASF) | PS6001ACC Audit and Assurance |
| Financial Management | PS5000ACC Financial Reporting |
| (FMF) | PS5003FIN Principles of Financial Investment |
| | PS6004FIN International Finance |
| | PS6007FIN Corporate Financial Management |
| Singapore Taxation (TXF) | PS5001ACC Principles of taxation |

Module Exemption Guide for Other Degrees

Coventry University

Bachelor of Arts (Honours) in Accounting and Finance

Exemption criteria:

| Singapore CA | With a pass grade in the modules listed (including exemptions |
|-------------------------|---|
| Qualification | granted by the university) |
| (Foundation) Module | |
| Principles of Financial | 280ACC Financial Reporting and Analysis |
| Reporting (PFF) | 380ACC International Corporate Reporting |
| | OR |
| | PS5000ACC Financial Reporting |
| | PS6003ACC Advanced Financial Reporting |
| Advanced Financial | None |
| Reporting (AFF) | |
| Accounting for | 281ACC Decision Management |
| Decision Making (ADF) | 381ACC Performance Management |
| | OR |
| | PS5003ACC Management Accounting |
| | PS6005ACC Advanced Management Accounting |
| Assurance (ASF) | 382ACC Audit and Internal Control |
| | OR |
| | PS6001ACC Audit and Assurance |
| Financial Management | 250FIN / PS5003FIN Principles of Financial Investment |
| (FMF) | 357FIN / PS6007FIN Corporate Financial Management |
| Singapore Taxation | 282ACC / PS5001ACC Principles of Taxation |
| (TXF) | |

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.