

Module Exemption Guide for Other Degrees

Foreign Trade University, Vietnam

Exemption criteria:

For modules offered under Bachelor of Accounting - Auditing

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	KET201 Principles of Accounting KET301 Financial Accounting KET410 International Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	KET310 Management Accounting KET314 Advanced Management Accounting QTR312 Strategic Management
Assurance (ASF)	None
Financial Management (FMF)	None
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.