

Module Exemption Guide for Accredited Degrees

Guangdong University of Foreign Studies

Bachelor of Management in Accounting

Bachelor of Management in Financial Management

Bachelor of Management in Auditing

Exemption criteria:

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	CJ20060 Accounting Principles CJ20130 Accounting Principles (English) CJ30031 Intermediate Financial Accounting (1) CJ30032 Intermediate Financial Accounting (2) CJ30201 Advanced Financial Accounting (1) CJ30340 International Accounting CJ30520 Financial Accounting
Advanced Financial Reporting (AFF)	CJ20060 Accounting Principles CJ30031 Intermediate Financial Accounting (1) CJ30032 Intermediate Financial Accounting (2) CJ30200 Advanced Financial Accounting CJ30340 International Accounting CJ30520 Financial Accounting
Accounting for Decision Making (ADF)	CJ30590 Management Accounting CJ31410 Advanced Management Accounting CJ31940 Cost and Management Accounting
Assurance (ASF)	CJ30060 Auditing Principles CJ30980 Auditing (CPA)
Financial Management (FMF)	CJ20100 Financial Management CJ20140 Financial Management (English) CJ30160 Corporate Strategy and Risk Management CJ30530 Intermediate Financial Management CJ30540 Advanced Financial Management CJ31000 Corporate Strategy and Risk Management CJ31930 Corporate Finance CJ31980 International Financial Management
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. 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.