

Module Exemption Guide for Accredited Degree

HELP University

Bachelor of Business (Accounting) (Honours) / Bachelor in Accounting (Honours) (from May 2024 onwards)

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)	ACC101 Financial Accounting 1 ACC202 Financial Reporting ACC203 Financial Accounting 2 ACC302 Corporate Reporting ACC304 Accounting Theory and Practice ACC312 Reporting Framework and Accounting Practice
Advanced Financial Reporting (AFF)	ACC312 Reporting Framework and Accounting Practice ACC202 Financial Reporting ACC302 Corporate Reporting ACC304 Accounting Theory and Practice ACC203 Financial Accounting 2
Accounting for Decision Making (ADF)	ACC103 Management Accounting 1 ACC201 Management Accounting 2 ACC301 Management Accounting 3
Assurance (ASF)	ACC303 Auditing & Assurance Services
Financial Management (FMF)	FIN202 Financial management FIN203 Financial Institutions, Instruments and Markets
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.