

Module Exemption Guide for Professional Qualifications

Hong Kong Institute of Certified Public Accountants, Hong Kong

Exemption criteria:

- Applicants are required to hold recognised undergraduate degree(s) or recognised diploma, **and have completed the relevant HKICPA 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)	Module A Financial Reporting <i>OR</i> Module 11 Financial Reporting
Advanced Financial Reporting (AFF)	Module A Financial Reporting <i>OR</i> Module 11 Financial Reporting
Accounting for Decision Making (ADF)	None
Assurance (ASF)	Module C Business Assurance <i>OR</i> Module 13 Business Assurance
Financial Management (FMF)	Module B Corporate Financing <i>OR</i> Module 12 Business Finance
Singapore Taxation (TXF)	Module D Taxation <i>OR</i> Module 14 Taxation

The above list of HKICPA 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.