

## **Module Exemption Guide for Professional Qualifications**

### **Institute of Singapore Chartered Accountants (ISCA)**

#### **ISCA Professional Examination (ISCA PE)**

Exemption criteria:

- Applicants are required to hold recognised undergraduate degree(s) or recognised diploma, **and have completed the relevant ISCA PE examinations** to be eligible to seek module exemptions from FP.

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by ISCA)</b>
Principles of Financial Reporting (PFF)	Financial Reporting and Disclosure
Advanced Financial Reporting (AFF)	Assurance Paper 1 <b>AND</b> Financial Reporting and Disclosure
Accounting for Decision Making (ADF)	Corporate and Business Strategy <b>AND</b> Management Information
Assurance (ASF)	Assurance
Financial Management (FMF)	Business and Finance <b>AND</b> Financial Management
Singapore Taxation (TXF)	Taxation

*The above list of ISCA PE 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.*