

## **Module Exemption Guide for Accredited Degrees**

### **Nanjing University of Finance and Economics, China**

Exemption criteria:

#### **For modules offered under Degree – Accounting**

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	21C0363 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Advanced Financial Reporting (AFF)	21C0363 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Accounting for Decision Making (ADF)	21C1900 Cost Management Accounting
Assurance (ASF)	21C0385 Auditing
Financial Management (FMF)	21B0343 Financial Management
Singapore Taxation (TXF)	None

#### **For modules offered under Degree – Asset Assessment**

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Advanced Financial Reporting (AFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Accounting for Decision Making (ADF)	21D1899 Cost Management Accounting
Assurance (ASF)	21C0385 Auditing
Financial Management (FMF)	21B0343 Financial Management
Singapore Taxation (TXF)	None

**For modules offered under Degree - Auditing**

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Advanced Financial Reporting (AFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Accounting for Decision Making (ADF)	21D1899 Cost Management Accounting
Assurance (ASF)	21C0386 Principles of Auditing
Financial Management (FMF)	21B0343 Financial Management
Singapore Taxation (TXF)	None

**For modules offered under Degree – Financial Management**

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Advanced Financial Reporting (AFF)	21D0409 Advanced Financial Accounting 21C0393 Intermediate Financial Accounting
Accounting for Decision Making (ADF)	21C1900 Cost Management Accounting
Assurance (ASF)	21D0429 Auditing
Financial Management (FMF)	21B0343 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 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.*