

## **Module Exemption Guide**

### **Nanyang Technological University (NTU), Singapore**

Exemption criteria:

#### **For modules offered under Bachelor of Accountancy**

| <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)               | AC1101 / AC1103 Accounting I<br>AC1102 / AC1104 Accounting II<br>AC2101 Accounting Recognition and Measurement  |
| Advanced Financial Reporting (AFF)                    | AC1101 / AC1103 Accounting I<br>AC1102 / AC1104 Accounting II<br>AC2101 Accounting Recognition and Measurement<br>AC3102 Risk Reporting and Analysis<br><br><b>OR</b><br><br>AC1102 Accounting II<br>AC2101 Accounting Recognition and Measurement<br>AC3102 Risk Reporting and Analysis<br><br><b>OR</b><br><br>AC1103 Accounting I<br>AC2101 Accounting Recognition and Measurement<br>AC3102 Risk Reporting and Analysis |
| Accounting for Decision Making (ADF)                  | AC1103 Accounting I<br>AC1104 Accounting II<br>AC2105 Accounting for Decision Making and Control<br><br><b>OR</b><br><br>AC1101 / AC1103 Accounting I<br>AC2105 Accounting for Decision Making and Control<br><br><b>OR</b><br><br>AC1102 / AC1104 Accounting II<br>AC2105 Accounting for Decision Making and Control   |
| Assurance (ASF)                                       | AC2104 Assurance and Auditing   |
| Financial Management (FMF)                            | AB1201 Financial Management<br>AC1103 - Accounting I<br>AC3102 Risk Reporting and Analysis<br>AC3104 Enterprise Risk Management and Sustainability<br><br><b>OR</b>   |

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|--------------------------|---|
|                          | AC1101 Accounting I<br>AC1102 Accounting II<br>AB1201 Financial Management<br>AC3103 Accounting Analysis and Equity Valuation/ Accounting Analysis and Valuation<br>AC3104 Risk Management and Advanced Auditing<br><br><b>OR</b><br><br>AC1103 Accounting I<br>AB1201 Financial Management<br>AC3103 Accounting Analysis and Equity Valuation/ Accounting Analysis and Valuation<br>AC3104 Risk Management and Advanced Auditing |
| Singapore Taxation (TXF) | AC2301 Principles of Taxation   |

***For modules offered under Bachelor of Accountancy (Sustainability Management & Analytics)***

| <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)               | AC1103 Accounting I<br>AC1104 Accounting II<br>AC2101 Accounting Recognition and Measurement   |
| Advanced Financial Reporting (AFF)                    | AC1103 Accounting I<br>AC1104 Accounting II<br>AC2101 Accounting Recognition and Measurement<br>AC3102 Risk Reporting and Analysis                 |
| Accounting for Decision Making (ADF)                  | AC1103 Accounting I<br>AC1104 Accounting II<br>AC2105 Accounting for Decision Making and Control   |
| Assurance (ASF)                                       | AC2104 Assurance and Auditing  |
| Financial Management (FMF)                            | AB1201 Financial Management<br>AC1103 - Accounting I<br>AC3102 Risk Reporting and Analysis<br>AC3104 Enterprise Risk Management and Sustainability |
| Singapore Taxation (TXF)                              | AC2301 Principles of Taxation  |

***For modules offered under Master of Science in Accountancy***

| <b>Singapore CA Qualification (Foundation) Module</b> | <b>With a pass grade in the modules listed (including exemptions granted by the university)</b>                    |
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| Principles of Financial Reporting (PFF)               | AC6100 Financial Accounting<br>AC6104 Accounting Recognition and Measurement                                       |
| Advanced Financial Reporting (AFF)                    | AC6100 Financial Accounting<br>AC6104 Accounting Recognition and Measurement<br>AC6107 Risk Reporting and Analysis |
| Accounting for Decision Making (ADF)                  | AC6103 Accounting for Decision Making and Control; <b>AND</b><br>AC6803 Strategic Management                       |
| Assurance (ASF)                                       | AC6105 Assurance and Auditing  |
| Financial Management (FMF)                            | AC6002 Financial Management  |
| Singapore Taxation (TXF)                              | AC6106 Tax Management  |

## Module Exemption Guide for Other Degrees

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university)   |
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| Principles of Financial Reporting (PFF)        | AB1101 Accounting I<br>AB1102 Accounting II<br>BF2101 Financial Statement Analysis   |
| Advanced Financial Reporting (AFF)             | None   |
| Accounting for Decision Making (ADF)           | AD2101 Management Accounting<br><br><b>OR</b><br><br>AD2102 Managerial Accounting  |
| Assurance (ASF)                                | None   |
| Financial Management (FMF)                     | <u>Modules Combination 1:</u><br>AB1101 Accounting I<br>AB1201 Financial Management<br>BF2207 International Finance<br>BF3201 Corporate Finance and Strategy<br><br><b>OR</b><br><br><u>Modules Combination 2:</u><br>BU8101 Accounting: A User Perspective<br>BU8201 Business Finance<br>BU9201 Investments<br>HE3007 Financial Economics<br>HE3014 Economics of Corporate Finance<br><br><b>OR</b><br><br><u>Modules Combination 3:</u><br>AB1201 Financial Management<br>BF2101 Financial Statement Analysis<br>BF2210 Bank Risk Management<br><br><b>OR</b><br><br><u>Modules Combination 4:</u><br><br><u>(For cohorts up till AY2020)</u><br>AB1201 Financial Management<br>AD1101 Financial Accounting<br><br><u>(For cohorts AY2021 onwards)</u><br>AB1201 Financial Management<br>AD1102 Financial Accounting |

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|--------------------------|------|
| Singapore Taxation (TXF) | None |
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*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.*