

## ***Module Exemption Guide***

### ***National University of Singapore (NUS), Singapore***

Exemption criteria:

#### ***For modules offered under Bachelor of Business Administration (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)	<p><u>2016 cohort or earlier:</u> ACC1002 Financial Accounting ACC3601 Corporate Accounting and Reporting</p> <p><u>2017 cohort and onwards:</u> ACC1701 Accounting for Decision Makers ACC2707 Corporate Accounting and Reporting 1 ACC2708 Corporate Accounting and Reporting 2</p>
Advanced Financial Reporting (AFF)	<p><u>2016 cohort or earlier:</u> ACC3601 Corporate Accounting and Reporting ACC3606 Advanced Corporate Accounting and Reporting</p> <p><u>2017 cohort and onwards:</u> ACC1701 Accounting for Decision Makers ACC2707 Corporate Accounting and Reporting 1 ACC3704 / ACC4702 Advanced Corporate Accounting and Reporting ACC2708 Corporate Accounting and Reporting 2</p>
Accounting for Decision Making (ADF)	<p><u>2016 cohort or earlier:</u> ACC2002 / ACC2706 Managerial Accounting DSC2006 Operations Management</p> <p><u>2017 cohort and onwards:</u> ACC2002 / ACC2706 Managerial Accounting ACC3707 / ACC4701 Integrated Perspectives in Accounting and Business</p>
Assurance (ASF)	<p><u>2016 cohort or earlier:</u> ACC3603 Assurance and Attestation</p> <p><u>2017 cohort and onwards:</u> ACC3701 Assurance and Attestation</p> <p><b>OR</b></p>

	ACC2727 Business Processes, Systems & Assurance – Foundation ACC3727 Business Processes, Systems & Assurance – Advanced
Financial Management (FMF)	<p><u>2016 cohort or earlier:</u>  ACC1002 Financial Accounting  ACC3614 Valuation  ACC3616 Corporate Governance and Risk Management  FIN2004 Finance</p> <p><u>2017 cohort and onwards:</u>  ACC1701 Accounting for Decision Makers  ACC3705 / ACC4703 Valuation  ACC3706 Corporate Governance and Risk Management  BSP1702 Legal Environment of Business  BSP2701 Global Economy  FIN2704 Finance</p> <p><b>OR</b></p> <p>ACC2708 Corporate Accounting and Reporting 2  ACC3704 / ACC4702 Advanced Corporate Accounting and Reporting  ACC3705 / ACC4703 Valuation  ACC3706 Governance, Risk Management &amp; Sustainability  FIN2704 Finance</p>
Singapore Taxation (TXF)	<p><u>2016 cohort or earlier:</u>  ACC3605 Taxation</p> <p><u>2017 cohort and onwards:</u>  ACC3703 Taxation</p>

**For modules offered under Bachelor of Business Administration**

<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)	<p><u>2016 cohort or earlier:</u>  ACC1002 Financial Accounting  ACC3601 Corporate Accounting and Reporting <b>[Elective]</b></p> <p><u>2017 cohort and onwards:</u>  ACC1701 Accounting for Decision Makers  ACC2707 Corporate Accounting &amp; Reporting I <b>[Elective]</b>  ACC2708 Corporate Accounting &amp; Reporting II <b>[Elective]</b></p>
Advanced Financial Reporting (AFF)	<p><u>2016 cohort or earlier:</u>  ACC3601 Corporate Accounting and Reporting <b>[Elective]</b>  ACC3606 Advanced Corporate Accounting and Reporting <b>[Elective]</b></p> <p><u>2017 cohort and onwards:</u>  ACC2707 Corporate Accounting &amp; Reporting I <b>[Elective]</b>  ACC2708 Corporate Accounting &amp; Reporting II <b>[Elective]</b>  ACC3704 / ACC4702 Advanced Corporate Accounting and Reporting <b>[Elective]</b>  ACC1701 Accounting for Decision Makers</p>
Accounting for Decision Making (ADF)	<p><u>2016 cohort or earlier:</u>  ACC2002 / ACC2706 Managerial Accounting  DSC2006 Operations Management</p> <p><u>2017 cohort and onwards:</u>  ACC2002 / ACC2706 Managerial Accounting <b>[Elective]</b>  ACC3707 / ACC4701 Integrated Perspectives in Accounting and Business <b>[Elective]</b></p>
Assurance (ASF)	<p><u>2016 cohort or earlier:</u>  ACC3603 Assurance and Attestation <b>[Elective]</b></p> <p><u>2017 cohort and onwards:</u>  ACC3701 Assurance and Attestation <b>[Elective]</b></p> <p><b>OR</b></p> <p>ACC2727 Business Processes, Systems &amp; Assurance – Foundation  ACC3727 Business Processes, Systems &amp; Assurance – Advanced</p>
Financial Management (FMF)	<p><u>2016 cohort or earlier:</u>  ACC1002 Financial Accounting  ACC3614 Valuation <b>[Elective]</b>  ACC3616 Corporate Governance and Risk Management</p>

	<p><b>[Elective]</b> FIN2004 Finance</p> <p><u>2017 cohort and onwards:</u> ACC1701 Accounting for Decision Makers ACC3705 / ACC4703 Valuation <b>[Elective]</b> ACC3706 Corporate Governance and Risk Management <b>[Elective]</b> BSP1702 Legal Environment of Business BSP2701 Global Economy FIN2704 Finance</p> <p><b>OR</b></p> <p>ACC2708 Corporate accounting and reporting 2 <b>[Elective]</b> ACC3704 / ACC4702 Advanced Corporate Accounting and Reporting <b>[Elective]</b> ACC3705 / ACC4703 Valuation <b>[Elective]</b> ACC3706 Governance, Risk Management &amp; Sustainability <b>[Elective]</b> FIN2704 Finance</p>
Singapore Taxation (TXF)	<p><u>2016 cohort or earlier:</u> ACC3605 Taxation <b>[Elective]</b></p> <p><u>2017 cohort and onwards:</u> ACC3703 Taxation <b>[Elective]</b></p>

## ***Module Exemption Guide for Other Degrees***

Exemption criteria:

<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)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACC2002 / ACC2706 Managerial Accounting BSP3001 / BSP3701 Strategic Management
Assurance (ASF)	None
Financial Management (FMF)	FIN2004 / FIN2704 Finance FIN3101 / FIN3701 Corporate Finance FIN3102 / FIN3702 Investment Analysis and Portfolio Management  <b>OR</b>  BMF5322 Introduction to Finance BMF5331 Applied Corporate Finance
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.*