

## **Module Exemption Guide for Accredited Degree**

### **Shanghai 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)               | 101615 Intermediate Financial Accounting I<br>100420 Intermediate Financial Accounting II<br>105184 Advanced Financial Accounting |
| Advanced Financial Reporting (AFF)                    | 101615 Intermediate Financial Accounting I  |
| Accounting for Decision Making (ADF)                  | 103089 Cost and Management Accounting II<br>100455 Cost and Management Accounting I   |
| Assurance (ASF)                                       | 102809 Auditing and Assurance   |
| Financial Management (FMF)                            | 102826 Financial Management   |
| Singapore Taxation (TXF)                              | None  |

#### **For modules offered under Degree – Accounting (ACCA)**

| <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)               | 103102 Cost and Management Accounting I (ACCA)<br>103103 Cost and Management Accounting II (ACCA)<br>103108 Advanced Financial Accounting II (ACCA)<br>103107 Advanced Financial Accounting I (ACCA) |
| Advanced Financial Reporting (AFF)                    | 103102 Cost and Management Accounting I (ACCA)<br>103103 Cost and Management Accounting II (ACCA)  |
| Accounting for Decision Making (ADF)                  | 103104 Cost and Management Accounting I<br>103105 Cost and Management Accounting II  |
| Assurance (ASF)                                       | 102932 Auditing and Assurance (ACCA)   |
| Financial Management (FMF)                            | 102933 Financial Management (ACCA)   |
| Singapore Taxation (TXF)                              | None   |

**For modules offered under Degree - Finance 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)               | 104175 Intermediate Financial Accounting<br>100311 Advanced Financial Accounting                |
| Advanced Financial Reporting (AFF)                    | 100311 Advanced Financial Accounting  |
| Accounting for Decision Making (ADF)                  | 103109 Cost and Management Accounting   |
| Assurance (ASF)                                       | None  |
| Financial Management (FMF)                            | 104166 Financial Management   |
| Singapore Taxation (TXF)                              | None  |

**For modules offered under Degree – Accounting and Finance Experimental class**

| <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)               | 105464 Intermediate Financial Accounting I<br>105465 Intermediate Financial Accounting II<br>105468 Advanced Financial Accounting |
| Advanced Financial Reporting (AFF)                    | 105464 Intermediate Financial Accounting I  |
| Accounting for Decision Making (ADF)                  | 105470 Cost and Management Accounting I<br>105471 Cost and Management Accounting II   |
| Assurance (ASF)                                       | 105467 Auditing and Assurance   |
| Financial Management (FMF)                            | 105469 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.*