

## Module Exemption Guide

### Singapore Institute of Technology (SIT)

Exemption criteria:

#### For modules offered under Bachelor of Accountancy (Honours)

<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>(For cohorts AY 2022/2023 onwards)</u> ACC2023 Financial Accounting ACC2024 Company Accounting ACC3011 Contemporary Issues in Financial Accounting</p> <p><u>(For cohorts up till AY 2023/2024)</u> ACC1001 Introduction to Financial Accounting ACC1012 Regulatory Framework of Accounting ACC2001 Financial Accounting ACC2007 Company Accounting</p>
Advanced Financial Reporting (AFF)	<p><u>(For cohorts AY 2022/2023 onwards)</u> ACC2023 Financial Accounting ACC2024 Company Accounting ACC3011 Contemporary Issues in Financial Accounting</p> <p><u>(For cohorts up till AY 2023/2024)</u> ACC1001 Introduction to Financial Accounting ACC1012 Regulatory Framework of Accounting</p> <p><b>AND</b></p> <p>ACC2001 Financial Accounting ACC2007 Company Accounting ACC3301 Advanced Company Accounting (module for the “Corporate Accounting” Focus) ACC3303 Corporate Reporting and Financial Analysis (module for the “Corporate Accounting” Focus)</p>

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Accounting for Decision Making (ADF)	<p><u>(For cohorts AY 2022/2023 onwards)</u>  ACC2027 Management Accounting and Control  ACC3107 Integrative Business Management – Auditing  ACC3207 Integrative Business Management – Taxation  ACC3307 Integrative Business Management – Corporate Accounting  ACC3407 Integrative Business Management – Management Accounting</p> <p><u>(For cohorts up till AY 2023/2024)</u>  ACC1010 Introduction to Management Accounting  ACC2008 Management Accounting and Control</p>
Assurance (ASF)	<p><u>(For cohorts AY 2022/2023 onwards)</u>  ACC3012 Auditing</p> <p><u>(For cohorts up till AY 2023/2024)</u>  ACC1009 Audit Process  ACC2002 Auditing  ACC2006 Accounting Information Systems/ ACC2106 Digital Accounting</p>
Financial Management (FMF)	<p><u>(For cohorts AY 2022/2023 onwards)</u>  ACC2022 Corporate Finance  ACC2026 Investment and Risk Management</p> <p><u>(For cohorts up till AY 2023/2024)</u>  ACC1002 Introduction to Economics  ACC1005 Foundations of Finance  ACC2004 Corporate Finance  ACC2005 Investment Analysis  ACC2006 Accounting Information Systems/ ACC2106 Digital Accounting  ACC3006 Business Valuation and Analysis</p>
Singapore Taxation (TXF)	<p><u>(For cohorts AY 2022/2023 onwards)</u>  ACC3014 Taxation</p> <p><u>(For cohorts up till AY 2023/2024)</u>  ACC3005 Taxation</p>

*The above list of university 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 ISCA's sole discretion at any time.*