

Module Exemption Guide

Singapore Institute of Technology (SIT)

Exemption criteria:

For modules offered under Bachelor of Accountancy (Honours)

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	<p><u>(For cohorts AY 2023/2024 onwards)</u> ACC1021 Introduction to Financial Accounting ACC1026 Regulatory Framework of Accounting 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 2023/2024 onwards)</u> ACC1026 Regulatory Framework of Accounting 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>AND</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>

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Accounting for Decision Making (ADF)	<p><u>(For cohorts AY 2023/2024 onwards)</u> ACC1025 Introduction to Management Accounting 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 2023/2024 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 2023/2024 onwards)</u> ACC1021 Introduction to Financial Accounting ACC1024 Foundations of Finance 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 2023/2024 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.