

Module Exemption Guide

Singapore University of Social Sciences, Singapore

Exemption criteria:

For modules offered under Bachelor of Accountancy

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC201 Financial Accounting ACC206 Financial Reporting ACC208 Intermediate Financial Reporting
Advanced Financial Reporting (AFF)	ACC206 Financial Reporting ACC208 Intermediate Financial Reporting ACC302 Advanced Financial Reporting AND ACC491 Advanced Consolidation and Corporate Reporting + ACC493 Ethics and Accounting Theory / ACC498 Corporate Reporting, Governance and Risk / ACC499 Accounting Theory and Practice
Accounting for Decision Making (ADF)	ACC203 Managerial Accounting ACC210 Accounting for Decision Making and Control ACC311 Strategic Management Accounting
Assurance (ASF)	ACC305 Assurance and Attestation ACC306 Advanced Assurance and Attestation
Financial Management (FMF)	FIN301 Financial Instruments, Institutions and Markets / FIN306 Financial Markets FIN303 Financial Management / FIN304 Decision Making for Financial Managers ACC408 Business Valuation / ACC407 Financial Statement Analysis and Valuation AND <i>(For cohorts AY2023/2024 onwards)</i> ACC493 Ethics and Accounting Theory ACC495 Corporate Governance and Risk Management

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Singapore Taxation (TXF)	ACC307 Taxation of Companies and Partnerships AND ACC214 Introduction to Income Tax / ACC213 Introduction to Income Tax

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.