Module Exemption Guide for Accredited Degrees

Tunku Abdul Rahman University of Management and Technology

Bachelor of Accounting (Honours)

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university) |
|--|--|
| Principles of Financial Reporting (PFF) | BBFA1123 Financial Accounting BBFA2024 Advanced Financial Accounting BBFA2064 Financial Accounting Framework BBFA3034 Advanced Accounting Practice BBFA4014 Corporate Reporting and Current Issues |
| Advanced Financial Reporting (AFF) | BBFA1123 Financial Accounting BBFA2024 Advanced Financial Accounting BBFA2064 Financial Accounting Framework BBFA3034 Advanced Accounting Practice BBFA4014 Corporate Reporting and Current Issues |
| Accounting for Decision Making (ADF) | BBMC1113 Management Accounting BBMC2023 Decision Management BBMC3024 Performance Management BBMC4024 Advanced Performance Management |
| Assurance (ASF) | BBFD2033 Fundamentals of Auditing BBFD3024 Auditing BBFD4014 Advanced Audit Practice |
| Financial Management (FMF) | BBMF2814 Financial Management BBMF4824 Risk 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.

Module Exemption Guide for Accredited Degrees

Tunku Abdul Rahman University of Management and Technology

Bachelor of Commerce (Honours)

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university) |
|--|--|
| Principles of Financial | BBFA1123 Financial Accounting |
| Reporting (PFF) | BBFA2014 Financial Reporting |
| | BBFA3024 Strategic Business Reporting |
| Advanced Financial | BBFA1123 Financial Accounting |
| Reporting (AFF) | BBFA2014 Financial Reporting |
| | BBFA3024 Strategic Business Reporting |
| Accounting for Decision | BBMC1113 Management Accounting |
| Making (ADF) | BBMC2113 Performance Management |
| | BBMC3014 Advanced Performance Management |
| Assurance (ASF) | BBFD1013 Principles of Auditing |
| | BBFD2014 Audit and Assurance |
| | BBFD3014 Advanced Audit and Assurance |
| Financial Management (FMF) | None |
| Singapore Taxation (TXF) | None |

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Module Exemption Guide for Accredited Degrees

Tunku Abdul Rahman University of Management and Technology Penang Branch

Bachelor of Business (Honours) Accounting and Finance

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university) |
|--|--|
| Principles of Financial | BBFA1043 Principles of Accounting |
| Reporting (PFF) | BBFA1063 Financial Accounting |
| | BBFA2013 Financial Accounting Framework |
| | BBFA2023 Advanced Financial Accounting |
| | BBFA3044 Advanced Accounting Practice |
| Advanced Financial | BBFA2013 Financial Accounting Framework |
| Reporting (AFF) | BBFA2023 Advanced Financial Accounting |
| | BBFA3044 Advanced Accounting Practice |
| | BBFD2013 Fundamentals of Auditing |
| Accounting for Decision | BBMC1113 Management Accounting |
| Making (ADF) | BBMC2023 Decision Management |
| | BBMC3023 Performance Management |
| | BBDM3314 Strategic Business Leader |
| Assurance (ASF) | BBFD2013 Fundamentals of Auditing |
| Financial Management | BBMF2813 Financial Management |
| (FMF) | BBMF3073 Risk Management |
| | BBMF3183 Strategic Financial Management |
| Singapore Taxation | None |
| (TXF) | |

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