

Module Exemption Guide for Other Degrees

Universiti Tunku Abdul Rahman (UTAR), Malaysia

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)	UKAF1083 Financial Accounting II <i>and</i> UKAF2093 Financial Reporting <i>OR</i> UBAF1013 Financial Accounting Framework I <i>and</i> UBAF1163 Financial Accounting Framework II <i>and</i> UBAF3023 Corporate Reporting and Current Issues <i>and</i> UBAF2113 Advanced Financial Accounting <i>and</i> UBAF3013 Advanced Accounting Practice
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	UKAM3043 Management Accounting III <i>and</i> UKMM3013 Strategic Management <i>OR</i> UBAM3033 Management Accounting Decision Making <i>and</i> UBMM3014 Strategic Management and Project <i>and</i> UBAM1013 Financial Information for Management <i>and</i> UBAM2023 Performance Management
Assurance (ASF)	UKAF2113 Auditing and Assurance Services I <i>and</i> UKAF2124 Auditing and Assurance Services II <i>OR</i> UBAF2123 Auditing and Assurance Services I <i>and</i> UBAF2123 Auditing and Assurance Services II
Financial Management (FMF)	UKFF3013 Corporate Finance <i>and</i> UKFF3313 Strategic Financial Management <i>OR</i> UKFF3013 Corporate Finance <i>and</i> UKFF1023 Financial Management Fundamentals <i>and</i> UKMM3013 Strategic Management <i>OR</i>

	UBFF2013 Business Finance <i>and</i> UBFF3013 Corporate Finance <i>and</i> UBFF3313 Strategic 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. 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.