

Module Exemption Guide for Other Degrees

University of California, Berkeley, United States

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)	UGBA102A Introduction to Financial Accounting UGBA102AA Intermediate Financial Accounting 1 UGBA122 Financial Information Analysis
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	UGBA102B Introduction to Managerial Accounting UGBA122 Financial Information Analysis
Assurance (ASF)	UGBA126 Auditing
Financial Management (FMF)	None
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.