

Module Exemption Guide for Other Degrees

University of Economics Ho Chi Minh City, Vietnam

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)	ACC507195 Fundamental Financial Accounting ACC507196 Financial Accounting under IFRS ACC507200 Advanced Financial Accounting under IFRS ACC507203 Group Accounting
Advanced Financial Reporting (AFF)	ACC507195 Fundamental Financial Accounting ACC507196 Financial Accounting under IFRS ACC507200 Advanced Financial Accounting under IFRS ACC507124 Standards on Auditing and Assurance Engagements ACC507203 Group Accounting
Accounting for Decision Making (ADF)	ACC507198 Cost information for Decision making, Managerial Accounting ACC507199 Managerial Accounting ACC507202 Performance Measurement and Environment, Society and Governance Reporting ACC507020 Financial Statement Analysis
Assurance (ASF)	ACC507025 Fundamental Auditing ACC507077 Internal control ACC507124 Standards on Auditing and Assurance Engagements ACC507125 IT Audit
Financial Management (FMF)	None
Singapore Taxation (TXF)	None

For modules offered under Bachelor of Auditing

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC507195 Fundamental Financial Accounting ACC507196 Financial Accounting under IFRS ACC507200 Advanced Financial Accounting under IFRS ACC507203 Group Accounting
Advanced Financial Reporting (AFF)	ACC507195 Fundamental Financial Accounting ACC507196 Financial Accounting under IFRS ACC507200 Advanced Financial Accounting under IFRS ACC507124 Standards on Auditing and Assurance Engagements ACC507203 Group Accounting
Accounting for Decision Making (ADF)	ACC507198 Cost information for Decision making, Managerial Accounting ACC507199 Managerial Accounting ACC507202 Performance Measurement and Environment, Society and Governance Reporting ACC507020 Financial Statement Analysis
Assurance (ASF)	ACC507025 Fundamental Auditing ACC507077 Internal control ACC507124 Standards on Auditing and Assurance Engagements ACC507125 IT Audit
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 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.