Module Exemption Guide for Other Degrees

University of Exeter, United Kingdom

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) | BEA2001 Financial Accounting BEA3020 Advanced Financial Reporting |
| Advanced Financial Reporting (AFF) | None |
| Accounting for Decision Making (ADF) | BEA2017A Intermediate Management Accounting BEA3017 Advanced Management Accounting |
| Assurance (ASF) | BEA3022 Auditing |
| Financial Management (FMF) | Modules Combination 1: BEA1010 Business Finance for Accountants BEA2018 Corporate Finance BEA3018 Advanced Corporate Finance OR Modules Combination 2: BEA1006 Accounting 1 BEA1007 Accounting 2 BEA3001 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.