

Module Exemption Guide for Other Degrees

University of Santo Tomas, Philippines

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)	CA5101 - Financial Accounting and Reporting CA5105 - Intermediate Accounting 1 CA5106 - Conceptual Framework and Accounting Standards CA51010 - Intermediate Accounting 2
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	CA5107 - Cost Accounting and Control CA51014 - Strategic Cost Management CA51026 - Strategic Management MA5128 - Integrated Review in Financial Reporting, Planning, Performance, and Control
Assurance (ASF)	None
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.