

Module Exemption Guide for Other Degrees

University of the Assumption, 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)	ACC5 Financial Accounting & Reporting 1 ACC6 Financial Accounting & Reporting 2 ACC7 Financial Accounting & Reporting 3 with Constructive Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACC10 Management Accounting 1 ACC13 Management Accounting 2
Assurance (ASF)	ACC15 Assurance Principles, Professional Ethics and Good Governance
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.