

Module Exemption Guide for Accredited Degrees

University of London

Bachelor of Science in Accounting and Finance

Bachelor of Science in Accounting with Law (For students who registered in academic year 2017 – 2018 or earlier)

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)	AC1025 Principles of Accounting AC3091 Financial Reporting OR AC1025 Principles of Accounting AC2091 Financial Reporting
Advanced Financial Reporting (AFF)	AC3091 Financial Reporting OR AC2091 Financial Reporting
Accounting for Decision Making (ADF)	AC1025 Principles of Accounting AC3097 Management Accounting OR AC1025 Principles of Accounting AC2097 Management Accounting
Assurance (ASF)	None
Financial Management (FMF)	AC1025 Principles of Accounting AC3059 Financial Management OR AC1025 Principles of Accounting FN3092 Corporate Finance
Singapore Taxation (TXF)	Elements of Singapore Tax <i><u>Note:</u> The “Elements of Singapore Tax” is currently offered by the Singapore Institute of Management (SIM). Students undertaking the University of London (UOL) courses at SIM will be eligible for the exemption when exemption criteria are fulfilled.</i>

Module Exemption Guide for Accredited Degrees

University of London

Bachelor of Science in Banking and Finance

Bachelor of Science in Finance (renamed from academic year 2023 onwards)

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)	AC1025 Principles of Accounting AC3091 Financial Reporting OR AC1025 Principles of Accounting AC2091 Financial Reporting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	AC1025 Principles of Accounting AC3097 Management Accounting OR AC1025 Principles of Accounting AC2097 Management Accounting
Assurance (ASF)	None
Financial Management (FMF)	FN2029 Financial Intermediation FN2190 Asset Pricing and Financial Markets FN2191 Principles of Corporate Finance FN3023 Investment Management OR FN2029 Financial Intermediation FN2203 Principles of Asset Pricing FN2191 Principles of Corporate Finance FN3023 Investment Management
Singapore Taxation (TXF)	Elements of Singapore Tax <i><u>Note:</u> The “Elements of Singapore Tax” is currently offered by the Singapore Institute of Management (SIM). Students undertaking the University of London (UOL) courses at SIM will be eligible for the exemption when exemption criteria are fulfilled</i>

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.