

Module Exemption Guide for Accredited Degree

Zhejiang Gongshang University, China

Exemption criteria:

For modules offered under Bachelor of Management-Accounting (ACCA)

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC022 Financial Reporting ACC054 Strategic Business Reporting
Advanced Financial Reporting (AFF)	ACC054 Strategic Business Reporting ACC022 Financial Reporting
Accounting for Decision Making (ADF)	ACC029 Management Accounting ACC053 Business and Technology ACC034 Performance Management
Assurance (ASF)	ACC032 Audit and Assurance ACC021 Advanced Audit and Assurance
Financial Management (FMF)	ACC023 Financial Management ACC025 Advanced Financial Management
Singapore Taxation (TXF)	None

For modules offered under Bachelor of Management-Accounting

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC001 Basic Accounting ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting ACC024 Financial Accounting
Advanced Financial Reporting (AFF)	ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting ACC039 Business and Professional Ethics for Accountants
Accounting for Decision Making (ADF)	ACC038 Cost Accounting FIM009 Management accounting FIM007 Business Strategies and Risk Management
Assurance (ASF)	AUD007 Auditing
Financial Management (FMF)	FIM003 Financial Management FIM005 Advanced financial management FIM007 Corporate strategies and risk management
Singapore Taxation (TXF)	None

For modules offered under Bachelor of Management-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)	ACC001 Basic Accounting ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting ACC024 Financial Accounting
Advanced Financial Reporting (AFF)	ACC001 Basic Accounting ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting
Accounting for Decision Making (ADF)	ACC038 Cost Accounting FIM007 Business Strategies and Risk Management FIM009 Management accounting
Assurance (ASF)	AUD007 Auditing
Financial Management (FMF)	FIM003 Financial Management FIM005 Advanced financial management FIM007 Corporate strategies and risk management
Singapore Taxation (TXF)	None

**For modules offered under Bachelor of Management-Financial Management
(Specialization in Intelligent Financial Management)**

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC001 Basic Accounting ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting ACC024 Financial Accounting
Advanced Financial Reporting (AFF)	ACC002 Intermediate Financial Accounting (1) ACC003 Intermediate Financial Accounting (2) ACC004 Advanced Financial Accounting ACC039 Business and Professional Ethics for Accountants
Accounting for Decision Making (ADF)	ACC038 Cost Accounting FIM007 Business Strategies and Risk Management FIM009 Management accounting
Assurance (ASF)	AUD007 Auditing
Financial Management (FMF)	ACC044 Big data financial management FIM005 Advanced financial management FIM007 Corporate strategies and risk 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 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.