

Module Exemption Guide for Other Degrees

Polytechnic University of the Philippines, 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)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	ACCO2093 Auditing in a CIS Environment ACCO3116 Assurance Principles, Professional Ethics & Good Governance
Financial Management (FMF)	ACCO2026 Fundamentals of Accounting, Part 2 ACCO3063 Financial Management, Part 1 ACCO3093 Financial Management, Part 2
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.