

Module Exemption Guide

Singapore University of Social Sciences, Singapore

Exemption criteria:

For modules offered under Bachelor of Accountancy

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	ACC201 Financial Accounting ACC206 Financial Reporting ACC208 Intermediate Financial Reporting ACC302 Advanced Financial Reporting
Advanced Financial Reporting (AFF)	ACC206 Financial Reporting ACC208 Intermediate Financial Reporting ACC302 Advanced Financial Reporting ACC499 Accounting Theory and Practice/ ACC498 Corporate Reporting, Governance and Risk
Accounting for Decision Making (ADF)	ACC203 Managerial Accounting ACC210 Accounting for Decision Making and Control ACC311 Strategic Management Accounting
Assurance (ASF)	ACC305 Assurance and Attestation ACC306 Advanced Assurance and Attestation
Financial Management (FMF)	FIN301 Financial Instruments, Institutions and Markets FIN303 Financial Management ACC407 Financial Statement Analysis and Valuation
Singapore Taxation (TXF)	ACC213 Introduction to Income Tax ACC307 Taxation of Companies and Partnerships

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.