

## Module Exemption Guide for Other Degrees

### University of Birmingham, United Kingdom

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)	0726352 / 0722675 Principles of Financial Accounting / Basic Accounting; <b>AND</b> 0722678 / 0728188 / 0729946 Company Accounting and Accounting Theory / Financial Reporting; <b>AND</b> 0728186 / 0729945 Financial Accounting Theory <b>OR</b> 0728188 / 0729946 Financial Reporting / Company Accounting and Accounting Theory; <b>AND</b> 0722683 / 0729937 Advanced Financial Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	0722262 Business Accounting <b>OR</b> 0726357 / 0729413 Introduction to Management Accounting / Introduction to Finance and Management Accounting; <b>AND</b> 0712402 / 0729949 Management Accounting; <b>AND</b> 0722681 / 0729938 Advanced Management Accounting
Assurance (ASF)	None
Financial Management (FMF)	0726355 Introduction to Finance A <b>AND</b> 0726357 Introduction to Management Accounting A <b>AND</b> 0712401 / 0729941 Corporate Financial Management; <b>AND</b> 0722682 / 0729930 Advanced Finance <b>OR</b> 0729412 Introduction to Finance B <b>AND</b> 0729413 Introduction to Management Accounting B <b>AND</b> 0712401 / 0729941 Corporate Financial Management; <b>AND</b> 0722682 / 0729930 Advanced Finance
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.*