Module Exemption Guide

National University of Singapore (NUS), Singapore

Exemption criteria:
• Academic qualification(s) eligible for exemption assessment must be completed within the recent 5 years at the point of FP application.

For modules offered under Bachelor of Business Administration (Accountancy)

<table>
<thead>
<tr>
<th>Singapore CA Qualification (Foundation) Module</th>
<th>With a pass grade in the modules listed (including exemptions granted by the university)</th>
</tr>
</thead>
</table>
| Principles of Financial Reporting (PFF)       | 2016 cohort or earlier: ACC1002 Financial Accounting  
ACC3601 Corporate Accounting and Reporting |
|                                               | 2017 cohort and onwards: ACC1701 Accounting for Decision Makers  
ACC2707 Corporate Accounting & Reporting I  
ACC2708 Corporate Accounting & Reporting II |
| Advanced Financial Reporting (AFF)            | 2016 cohort or earlier: ACC3601 Corporate Accounting and Reporting  
ACC3606 Advanced Corporate Accounting and Reporting |
|                                               | 2017 cohort and onwards: ACC2707 Corporate Accounting & Reporting I  
ACC2708 Corporate Accounting & Reporting II  
ACC3704 Advanced Corporate Accounting and Reporting |
| Accounting for Decision Making (ADF)          | 2016 cohort or earlier: ACC2002 Managerial Accounting  
DSC2006 Operations Management |
|                                               | 2017 cohort and onwards: ACC2706 Managerial Accounting |
| Assurance (ASF)                               | 2016 cohort or earlier: ACC3603 Assurance and Attestation |
|                                               | 2017 cohort and onwards: ACC3701 Assurance and Attestation |
| Financial Management (FMF)                    | 2016 cohort or earlier: ACC1002 Financial Accounting  
ACC3614 Valuation  
ACC3616 Corporate Governance and Risk Management  
FIN2004 Finance |
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC1701</td>
<td>Accounting for Decision Makers</td>
</tr>
<tr>
<td>ACC3705</td>
<td>Valuation</td>
</tr>
<tr>
<td>ACC3706</td>
<td>Corporate Governance and Risk Management</td>
</tr>
<tr>
<td>BSP1702</td>
<td>Legal Environment of Business</td>
</tr>
<tr>
<td>BSP2701</td>
<td>Global Economy</td>
</tr>
<tr>
<td>FIN2704</td>
<td>Finance</td>
</tr>
</tbody>
</table>

2016 cohort or earlier:
- ACC3605 Taxation

2017 cohort and onwards:
- ACC3703 Taxation
**For modules offered under Bachelor of Business Administration**

<table>
<thead>
<tr>
<th>Singapore CA Qualification (Foundation) Module</th>
<th>With a pass grade in the modules listed (including exemptions granted by the university)</th>
</tr>
</thead>
</table>
| **Principles of Financial Reporting (PFF)**   | 2016 cohort or earlier:  
ACC1002 Financial Accounting  
ACC3601 Corporate Accounting and Reporting [Elective]  

2017 cohort and onwards:  
ACC1701 Accounting for Decision Makers  
ACC2707 Corporate Accounting & Reporting I [Elective]  
ACC2708 Corporate Accounting & Reporting II [Elective] |
| **Advanced Financial Reporting (AFF)**       | 2016 cohort or earlier:  
ACC3601 Corporate Accounting and Reporting [Elective]  
ACC3606 Advanced Corporate Accounting and Reporting [Elective]  

2017 cohort and onwards:  
ACC2707 Corporate Accounting & Reporting I [Elective]  
ACC2708 Corporate Accounting & Reporting II [Elective]  
ACC3704 Advanced Corporate Accounting and Reporting [Elective] |
| **Accounting for Decision Making (ADF)**     | 2016 cohort or earlier:  
ACC2002 Managerial Accounting  
DSC2006 Operations Management  

2017 cohort and onwards:  
ACC2706 Managerial Accounting [Elective] |
| **Assurance (ASF)**                          | 2016 cohort or earlier:  
ACC3603 Assurance and Attestation [Elective]  

2017 cohort and onwards:  
ACC3701 Assurance and Attestation [Elective] |
| **Financial Management (FMF)**               | 2016 cohort or earlier:  
ACC1002 Financial Accounting  
ACC3614 Valuation [Elective]  
ACC3616 Corporate Governance and Risk Management [Elective]  
FIN2004 Finance  

2017 cohort and onwards:  
ACC1701 Accounting for Decision Makers  
ACC3705 Valuation [Elective]  
ACC3706 Corporate Governance and Risk Management |
| Elective | [Elective] Legal Environment of Business  
BSP1702  
BSP2701 Global Economy  
FIN2704 Finance |
|----------|----------------------------------------------------------|
| Singapore Taxation (TXF) | 2016 cohort or earlier:  
ACC3605 Taxation [Elective]  
2017 cohort and onwards:  
ACC3703 Taxation [Elective] |
Module Exemption Guide for Other Degrees

Exemption criteria:
- Academic qualification(s) eligible for exemption assessment must be completed within the recent 5 years at the point of FP application.

<table>
<thead>
<tr>
<th>Singapore CA Qualification (Foundation) Module</th>
<th>With a pass grade in the modules listed (including exemptions granted by the university)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principles of Financial Reporting (PFF)</td>
<td>None</td>
</tr>
<tr>
<td>Advanced Financial Reporting (AFF)</td>
<td>None</td>
</tr>
<tr>
<td>Accounting for Decision Making (ADF)</td>
<td>ACC2002 Managerial Accounting</td>
</tr>
<tr>
<td></td>
<td>BSP3001 Strategic Management</td>
</tr>
<tr>
<td>Assurance (ASF)</td>
<td>None</td>
</tr>
<tr>
<td>Financial Management (FMF)</td>
<td>FIN2004 Finance</td>
</tr>
<tr>
<td></td>
<td>FIN3101 Corporate Finance</td>
</tr>
<tr>
<td></td>
<td>FIN3102 Investment Analysis and Portfolio Management</td>
</tr>
<tr>
<td>Singapore Taxation (TXF)</td>
<td>None</td>
</tr>
</tbody>
</table>

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 SAC’s sole discretion at any time.