**Module Exemption Guide for Accredited Degrees**

**University of London**

**Bachelor of Science in Accounting and Finance / Bachelor of Science in Accounting with Law / Bachelor of Science in Banking and Finance**

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

<table>
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<th>Singapore CA Qualification (Foundation) Module</th>
<th>With a pass grade in the modules listed (including exemptions granted by the university)</th>
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| Principles of Financial Reporting (PFF)      | AC1025 Principles of Accounting  
AC3091 Financial Reporting  
*OR*  
AC1025 Principles of Accounting  
AC2091 Financial Reporting |
| Advanced Financial Reporting (AFF)           | None                                                                                      |
| Accounting for Decision Making (ADF)        | AC1025 Principles of Accounting  
AC3097 Management Accounting  
*OR*  
AC1025 Principles of Accounting  
AC2097 Management Accounting |
| Assurance (ASF)                              | None                                                                                      |
| Financial Management (FMF)                  | AC1025 Principles of Accounting  
AC3059 Financial Management |
| Singapore Taxation (TXF)                    | Elements of Singapore Tax  

*Note: The “Elements of Singapore Tax” is currently offered by the Singapore Institute of Management (SIM). Students undertaking the University of London (UOL) courses at SIM will be eligible for the exemption when exemption criteria are fulfilled.*

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.