

## **Module Exemption Guide for Accredited Degrees**

**University of Portsmouth, United Kingdom**

### **Bachelor of Arts (Honours) in Accountancy and Financial Management**

Exemption criteria:

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	P22990/ M22990 Financial Reporting P30898/ M30898 Advanced Financial Reporting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	P30896/ M30896 Management Accounting P30897/ M30897 Strategic Management Accounting
Assurance (ASF)	P22990/ M22990 Financial Reporting P23001/ M23001 Auditing
Financial Management (FMF)	P25883/ M25883 Financial Management P30899/ M30899 Advanced Global Financial Management
Singapore Taxation (TXF)	P22995/ M22995 Taxation

*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.*