

Module Exemption Guide for Professional Qualifications

Institute of Chartered Accountants in England and Wales (ICAEW)

Exemption criteria:

- Applicants are required to **hold recognised undergraduate degree(s) and have completed the relevant ICAEW examinations** to be eligible to seek module exemptions from FP.

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by ICAEW)
Principles of Financial Reporting (PFF)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	Professional Level Audit and Assurance
Financial Management (FMF)	None
Singapore Taxation (TXF)	None

The above list of ICAEW 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.