

Module Exemption Guide for Accredited Degree

**Kasetsart University, Thailand
(Kasetsart Business School)**

Exemption criteria:

For modules offered under Bachelor of Accountancy

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	01130112 Intermediate Accounting I 01130211 Intermediate Accounting II 01130311 Advanced Accounting I 01130312 Advanced Accounting II 01130313 Accounting for Financial Instruments 01130341 Tax Accounting 2
Advanced Financial Reporting (AFF)	01130111 Introduction to Principles of Accounting 01130112 Intermediate Accounting I 01130211 Intermediate Accounting II 01130311 Advanced Accounting I 01130312 Advanced Accounting II 01130313 Accounting for Financial Instruments 01130331 Audit and Assurance 01130492 Seminar in Accounting
Accounting for Decision Making (ADF)	01130211 Principles of Cost Accounting 01130321 Managerial Accounting 01130492 Seminar in Accounting
Assurance (ASF)	01130331 Audit and Assurance 01130433 Information Technology Control and Audit
Financial Management (FMF)	01130313 Accounting for Financial Instruments 01130421 Financial Statement Analysis and Business Valuation 01130433 Information Technology Control and Audit 01131211 Business 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.