

Module Exemption Guide for Other Degrees

National Economics University, Vietnam

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)	KTTC 1106 Financial Accounting 1 KTTC 1107 Financial Accounting 2 KTTC 1114 Financial Accounting 3
Advanced Financial Reporting (AFF)	KTTC 1106 Financial Accounting 1 KTTC 1107 Financial Accounting 2 KTTC 1104 Financial Accounting 3 KTTC 1117 Advanced Accounting KTTC 1111 Financial Analysis
Accounting for Decision Making (ADF)	KTQT 1103 Managerial Accounting 1 KTQT 1104 Managerial Accounting 2 KTQT 1109 Cost Accounting KTQT 1105 Business Analysis
Assurance (ASF)	KTKI 1101 Principles of Auditing KTKI 1108 Financial Auditing 1 KTKI 1109 Financial Auditing 2 KTKI 1110 Internal Auditing KTKI 1118 Advanced Auditing and Other Assurance Services
Financial Management (FMF)	NHTC 1120 Corporate Finance NHTC 1111E Corporate Finance 2 NHTC 1113E Project Evaluation NHTC 1115E Financial Risk Management
Singapore Taxation (TXF)	None

For modules offered under Bachelor of Auditing

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	KTTC 1106 Financial Accounting 1 KTTC 1107 Financial Accounting 2 KTTC 1114 Financial Accounting 3
Advanced Financial Reporting (AFF)	KTTC 1106 Financial Accounting 1 KTTC 1107 Financial Accounting 2 KTTC 1104 Financial Accounting 3 KTTC 1117 Advanced Accounting KTTC 1111 Financial Analysis
Accounting for Decision Making (ADF)	KTQT 1103 Managerial Accounting 1 KTQT 1104 Managerial Accounting 2 KTQT 1109 Cost Accounting KTQT 1105 Business Analysis
Assurance (ASF)	KTKI 1101 Principles of Auditing KTKI 1108 Financial Auditing 1 KTKI 1109 Financial Auditing 2 KTKI 1110 Internal Auditing KTKI 1118 Advanced Auditing and Other Assurance Services
Financial Management (FMF)	NHTC 1120 Corporate Finance NHTC 1111E Corporate Finance 2 NHTC 1113E Project Evaluation NHTC 1115E Financial Risk Management
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 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 ACRA's sole discretion at any time.