

Module Exemption Guide for Other Degrees

Thammasat University, Thailand

Exemption criteria:

Singapore CA Qualification (Foundation) Module	With a pass grade in the modules listed (including exemptions granted by the university)
Principles of Financial Reporting (PFF)	AC201 Fundamental Accounting AC311 Intermediate Accounting 1 AC312 Intermediate Accounting 2
Advanced Financial Reporting (AFF)	AC312 Intermediate Accounting 2 AC411 Advanced Accounting 1 AC412 Advanced Accounting 2
Accounting for Decision Making (ADF)	AC313 Cost Accounting AC314 Cost Management
Assurance (ASF)	AC316 Auditing AC441 Seminar in Auditing
Financial Management (FMF)	AC317 Internal Control and Enterprise Risk Management FN201 Business Finance FN311 Financial 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. 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.