

Module Exemption Guide for Other Degrees

The University of British Columbia, Canada

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)	COMM293 Financial Accounting COMM353 Financial Accounting - Intermediate I COMM450 Financial Accounting - Intermediate II
Advanced Financial Reporting (AFF)	COMM293 Financial Accounting COMM353 Financial Accounting - Intermediate I COMM453 Financial Accounting - Advanced
Accounting for Decision Making (ADF)	MGMT302 Introduction to Managerial Accounting MGMT401 Intermediate Managerial Accounting
Assurance (ASF)	COMM455 Principles of Auditing
Financial Management (FMF)	COMM298 Introduction to Finance COMM370 Corporate Finance COMM293 Financial Accounting
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.