

Module Exemption Guide for Other Degrees

The University of Manchester, United Kingdom

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) | BMAN21020 Financial Reporting and Accountability |
| Advanced Financial Reporting (AFF) | None |
| Accounting for Decision Making (ADF) | None |
| Assurance (ASF) | BMAN30131 Accountability and Auditing |
| Financial Management (FMF) | None |
| 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.