

Module Exemption Guide for Other Degrees

The University of Sheffield, 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)	MGT238 Intermediate Financial Accounting MGT3940 Advances in Financial Accounting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	None
Assurance (ASF)	MGT3910 Auditing
Financial Management (FMF)	MGT236 Financial Management MGT237 Issues in 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.