

## **Module Exemption Guide for Other Degrees**

### **Universiti Malaysia Sabah, Malaysia**

Exemption criteria:

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by the university)</b>
Principles of Financial Reporting (PFF)	None
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	BP21203 Management Accounting II BP31603 Seminar in Management Accounting
Assurance (ASF)	BP23103 Basic Auditing and Control Systems BP33203 Advanced Auditing and Investigation
Financial Management (FMF)	BP17103 Financial Management BP27203 Corporate Finance
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.*