

Singapore Management University, Bachelor of Accountancy (BAcc), Strategic Credits

Students enrolled in the Singapore Management University Bachelor of Accountancy (BAcc) are eligible for up to 4 additional strategic credits (which count as an ACA exam sitting), totalling up to a maximum of 8 CPL and 4 ACA exam passes available (12 total).

To be awarded the 4 additional strategic credits, students will first need to fulfil the following steps:

1. Register as an ACA student with ICAEW.
2. During the final exam for the listed modules below, students will need to achieve minimally 55% for each final exam.

Subjects	Qualifier and criteria
Audit and Assurance	ACCT331 Audit and Assurance
Financial Accounting and Reporting - IFRS	ACCT224 Financial Reporting and Analysis; and
	ACCT334 Intermediate Financial Accounting; and
	ACCT335 Advanced Financial Accounting
Tax Compliance	ACCT223 Taxation
Business Planning: Taxation	ACCT321 Ethics & Social Responsibility/COR 3302 Ethics and Social Responsibility for Accounting; and
	ACCT403 Advanced Taxation

Students who met the above requirement will automatically be awarded the 4 additional strategic credit. This will be reflected on your online training file, with your school results. This will be reflected differently from your usual traditional eight exemptions (if eligible).