

## **Module Exemption Guide for Professional Qualifications**

### **CPA Australia**

Exemption criteria:

- Applicants are required to **hold recognised undergraduate degree(s) and have completed the relevant CPA Australia examinations** to be eligible to seek module exemptions from FP.

<b>Singapore CA Qualification (Foundation) Module</b>	<b>With a pass grade in the modules listed (including exemptions granted by CPA Australia)</b>
Principles of Financial Reporting (PFF)	Foundations of Accounting Financial Accounting and Reporting
Advanced Financial Reporting (AFF)	Financial Reporting
Accounting for Decision Making (ADF)	Management Accounting
Assurance (ASF)	Advanced Audit and Assurance
Financial Management (FMF)	Business Finance Financial Accounting and Reporting
Singapore Taxation (TXF)	Singapore Taxation

*The above list of CPA Australia 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.*