

## Module Exemption Guide for Other Degrees

### The University of Melbourne, Australia

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)	ACCT20002 Intermediate Financial Accounting; <b>AND</b> ACCT30001 Financial Accounting Theory <b>OR</b> ACCT90004 Accounting for Decision Making; <b>AND</b> ACCT90012 Corporate Reporting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACCT20001 Cost Management; <b>AND</b> ACCT30002 Enterprise Performance Management <b>OR</b> ACCT90009 Strategic Cost Management; <b>AND</b> ACCT90010 Strategic Performance Management
Assurance (ASF)	ACCT30004 Auditing and Assurance Services <b>OR</b> ACCT90014 Auditing and Assurance Services
Financial Management (FMF)	ACCT30001 Financial Accounting Theory; <b>AND</b> ACCT30002 Enterprise Performance Management; <b>AND</b> ECON20001 Intermediate Macroeconomics; <b>AND</b> FNCE20001 Business Finance <b>OR</b> ACCT10001 Accounting Reports and Analysis; <b>AND</b> ACCT30002 Enterprise Performance Management; <b>AND</b> FNCE20001 Business Finance <b>OR</b> ACCT90060 Financial Management; <b>AND</b> ACCT90004 Accounting for Decision Making; <b>AND</b> ACCT90010 Strategic Performance Management <b>OR</b> ACCT10001 Accounting Reports and Analysis; <b>AND</b> FNCE10002 Principles of Finance; <b>AND</b> ACCT30002 Enterprise Performance Management; <b>AND</b> FNCE20005 Corporate Finance Decision Making
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.*