

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

### **The Australian National University, Australia**

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)	BUSN2015 Company Accounting
Advanced Financial Reporting (AFF)	BUSN2015 Company Accounting BUSN3001 Accounting Theory BUSN3008 Financial Reporting by Corporations
Accounting for Decision Making (ADF)	BUSN2011 Management Accounting
Assurance (ASF)	BUSN3002 Auditing
Financial Management (FMF)	None
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.*