

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

### **Macquarie 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)	ACCG100 Accounting 1A / ACCG1000 Accounting in Society ACCG101 Accounting 1B / ACCG1001 Accounting and Governance ACCG224 Intermediate Financial Accounting / ACCG2024 Financial Accounting and Reporting
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ACCG200 Fundamentals of Management Accounting / ACCG2000 Management Accounting ACCG301 / ACCG3001 Organisational Planning and Control ACCG101 Accounting 1B / ACCG1001 Accounting and Governance
Assurance (ASF)	ACCG340/ ACCG3040 Auditing and Assurance Services
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.*