

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

### **Universitas Indonesia, Indonesia**

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)	ECAU601104 Introduction to Accounting ECAU601201 Financial Accounting 1 ECAU601203 Financial Accounting 2 ECAU601401 Financial Accounting Theory
Advanced Financial Reporting (AFF)	None
Accounting for Decision Making (ADF)	ECAU602101 Cost Accounting ECAU602103 Management Accounting
Assurance (ASF)	ECAU604104 Audit and Assurance 1 ECAU604105 Audit and Assurance 2
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 and/or accreditation of the university degrees. 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.*