

## Module Exemption Guide for Other Degrees

### University of Toronto, Canada

Exemption criteria:

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university)  |
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| Principles of Financial Reporting (PFF)        | <p><u>Modules Combination 1:</u><br/>                     RSM219 Introduction to Financial Accounting<br/>                     RSM220 Financial Accounting<br/>                     RSM221 Intermediate Financial Accounting I<br/>                     RSM320 Intermediate Financial Accounting II</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u><br/>                     MGT120 Financial Accounting I<br/>                     MGT220 Financial Accounting II<br/>                     MGT224 Financial Accounting Theory &amp; Policy I<br/>                     MGT322 Financial Accounting Theory &amp; Policy II</p> |
| Advanced Financial Reporting (AFF)             | <p><u>Modules Combination 1:</u><br/>                     RSM220 Financial Accounting<br/>                     RSM221 Intermediate Financial Accounting I<br/>                     RSM321 Advanced Accounting Topics</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u><br/>                     MGT220 Financial Accounting II<br/>                     MGT322 Financial Accounting Theory &amp; Policy II<br/>                     MGT426 Advanced Accounting</p>  |
| Accounting for Decision Making (ADF)           | <p>RSM222 Management Accounting I</p> <p><b>OR</b></p> <p><u>Modules Combination:</u><br/>                     MGT223 Management Accounting I<br/>                     MGT323 Managerial Accounting II</p>  |

| Singapore CA Qualification (Foundation) Module | With a pass grade in the modules listed (including exemptions granted by the university)  |
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| Assurance (ASF)                                | <p><u>Modules Combination:</u><br/> RSM323 Auditing I<br/> RSM420 Advanced IT Audit and Data Analytics / Advanced Auditing Analytics</p> <p><b>OR</b></p> <p>MGT321 Auditing</p>  |
| Financial Management (FMF)                     | <p><u>Modules Combination 1:</u><br/> RSM333 Introduction to Corporate Finance<br/> RSM332 Capital Market Theory<br/> RSM230 Financial Markets<br/> RSM222 Management Accounting I<br/> RSM326 Data Analytics with Financial Accounting Information / Analytics with Fin Acct Info</p> <p><b>OR</b></p> <p><u>Modules Combination 2:</u><br/> MGT338 Business Finance I<br/> MGT339 Business Finance II<br/> MGT330 Investments</p> |
| 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.*